

# FEDERAL REGISTER

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Washington, Saturday, November 11, 1950

## TITLE 3—THE PRESIDENT EXECUTIVE ORDER 10179

### ESTABLISHING THE KOREAN SERVICE MEDAL

By virtue of the authority vested in me as President of the United States and as Commander in Chief of the armed forces of the United States, it is ordered as follows:

1. There is hereby established the Korean Service Medal, with suitable appurtenances, for award, under such regulations as the Secretaries of the Army, Navy, and Air Force may severally prescribe, and subject to the provisions of this order, to members of the armed forces of the United States who during any period between June 27, 1950, inclusive, and a terminal date to be fixed by the Secretary of Defense shall have served within the area or areas of military operations in the Korean theater.

2. The regulations prescribed by the Secretaries of the Army, Navy, and Air Force pursuant to paragraph 1 hereof shall be uniform so far as practicable and shall be approved by the Secretary of Defense.

3. The term "Korean theater", as used in paragraph 1 hereof, shall be defined in the regulations prescribed pursuant to the said paragraph.

4. No person shall be entitled to more than one award of the Korean Service Medal.

5. The Korean Service Medal may be awarded posthumously.

HARRY S. TRUMAN

THE WHITE HOUSE,  
November 8, 1950.

[F. R. Doc. 50-10160; Filed, Nov. 9, 1950; 4:30 p. m.]

## TITLE 5—ADMINISTRATIVE PERSONNEL

### Chapter I—Civil Service Commission

#### MISCELLANEOUS AMENDMENTS TO CHAPTER

The following miscellaneous amendments to this title and chapter are effective December 29, 1950:

#### PART 9—SEPARATIONS, SUSPENSIONS AND DEMOTIONS

Subparagraph (2) of § 9.102 (a) is revoked.

(R. S. 1753, sec. 2, 22 Stat. 403, as amended; 5 U. S. C. and Sup., 631, 633)

#### PART 20—RETENTION PREFERENCE REGULATIONS FOR USE IN REDUCTIONS IN FORCE

1. Paragraphs (b) and (d) of § 20.2 are amended to read as follows:

§ 20.2 *Definitions.* For the purpose of the regulations in this part definitions are given for words, terms and phrases as follows:

(b) "Retention credits" are credits given for length of Federal Government service and performance ratings of "Satisfactory" or better.

(d) "Performance rating" means the current official performance rating under a performance rating plan which has been approved by the Civil Service Commission.

2. Paragraph (b) of § 20.13 is amended to read as follows:

§ 20.13 *Appeals.* . . . .

(b) The Commission will not consider the correctness of a performance rating as a basis for appeal under the regulations in this part unless the appellant is a permanent or war service indefinite preference eligible, the rating appealed is less than "Satisfactory," there is no performance rating board of review established under section 7 of the Performance Rating Act of 1950, to which he can appeal, and diligent use has been made of administrative appeals procedures or justification is given for failure to use such procedures. Consideration of such appeals shall be limited to ascertaining whether the performance rating should be "less than 'Satisfactory'" or "Satisfactory" or better." (Sec. 14, 63 Stat. 1067; 5 U. S. C. Sup. III 863; 63 Stat. 970; 5 U. S. C. 1142; Public Law 873, 81st Cong.)

(Secs. 11 and 19, 58 Stat. 390, 391; 5 U. S. C. 860, 868. Interprets or applies sec. 8, 54 Stat. 690, sec. 9, 62 Stat. 614; 50 U. S. C. App. and Sup., 308, 459)

#### PART 22—APPEALS OF PREFERENCE ELIGIBLES UNDER THE VETERANS' PREFERENCE ACT OF 1944

1. Paragraph (b) of § 22.1 is amended to read as follows:

§ 22.1 *Applicability of regulations.*

(b) *Appeals involving performance ratings.* The regulations in this part are

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# FEDERAL REGISTER

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applicable in cases of adverse decisions based on inefficiency, but the Commission will not consider the correctness of any performance rating which is appealable to a Board of Review established under the provisions of section 7 of the Performance Rating Act of 1950. The correctness of a performance rating which is not appealable to a board of review will not be considered unless the employee has made use of his agency's administrative appellate procedures, if provided by the agency, in any case where adverse action is proposed to be taken too soon to permit diligent use of administrative appellate procedures, it is impracticable to await the decision under the administrative appellate procedures, the employee was misinformed of his rights under such procedures, coercive measures were used to prevent recourse to such procedures, or the employee presents satisfactory reasons for not resorting to such procedures.

2. Paragraph (d) of § 22.2 is revoked. (Secs. 11, 19, 58 Stat. 390, 391, as amended; 5 U. S. C. and Sup., 860, 868)

Part 31 is revised and amended to read as follows:

#### PART 31—PERFORMANCE RATING BOARDS OF REVIEW

Sec.	
31.1 Establishment and jurisdiction.	
31.2 Members.	
31.3 Appeals.	
31.4 Hearings.	
31.5 Decisions.	
31.6 Effect of decisions.	

AUTHORITY: §§ 31.1 to 31.6 issued under sec. 8, Pub. Law 873, 81st Cong.

§ 31.1 *Establishment and jurisdiction.* The head of each department and agency covered by the Performance Rating Act of 1950 shall establish, with the approval of the Civil Service Commission, one or more boards of review for the purpose of considering and passing upon the merits of performance ratings



under rating plans established under the act. The jurisdiction of each board of review shall be specific and exclusive to that of any other such board.

§ 31.2 *Members.* (a) Each board of review shall be composed of a chairman designated by the Civil Service Commission, an employee member designated by election by employees in such manner as shall be determined by the Commission, and a department member designated by authority of the head of the department or agency concerned. One or more alternate members shall be provided for each member, each alternate being designated in the same manner as his principal. Members and alternate members of boards of review shall be designated for two-year terms expiring June 30, but may continue to serve until their successors are installed: *Provided*, That they may complete any case ready for decision or in process of oral hearing.

(b) All members and alternate members of boards of review serving agencies in the executive branch of the Federal Government shall be officers or employees of the executive branch. All members and alternate members of boards of review (except chairmen and alternate chairmen) serving agencies not in the executive branch shall be designated from the branch of Government to which such agencies respectively belong.

§ 31.3 *Appeals.* Each appeal from a performance rating shall be submitted in writing to the chairman of the appropriate board of review within 30 days after the date the employee received notice of his rating. Boards of review may waive this requirement for good and sufficient reasons.

§ 31.4 *Hearings.* Information necessary to determine the merits of appealed performance ratings shall be presented at oral hearings conducted by the board of review: *Provided*, That the board, with the consent of the appellant, may proceed to a consideration of the appeal without oral hearing on the basis of written information submitted by the parties. The chairman or an alternate chairman of the board of review shall preside at oral hearings and rule upon all questions arising during such hearings. At oral hearings, the person whose rating is under consideration and his representative, and such representatives of the department or agency as are designated under the authority of the head thereof, shall have an opportunity to be present. In any case, each party shall have an opportunity to submit any information the board of review deems pertinent, and to hear and examine, and reply to, other information received by such board. The record of any prior review of a performance rating under consideration shall be deemed to be pertinent by the board of review. A stenographic report of an oral hearing shall be required only when it is determined by the unanimous vote of the board that it is necessary to the best interests of the Government and the employee.

§ 31.5 *Decisions.* After ascertaining the pertinent facts in each case, the board of review shall proceed to deter-

mine such increase in the performance rating as it deems proper, or sustain the appealed performance rating without change. Decisions shall be made by a majority vote. Notices of decisions shall be in writing, shall be sent to the appellants, to the representatives of the heads of the departments or agencies, and to the Civil Service Commission, and shall contain summary statements of the facts on which the decisions are based.

§ 31.6 *Effect of decisions.* Upon receiving the notice of a decision of a board of review increasing the performance rating of an employee, the department or agency shall correct all records of the original rating, shall reconsider any and all administrative actions based on the original rating, and insofar as possible under the law and regulations and in the public interest, redetermine and adjust such administrative actions to conform to the corrected performance rating.

*Effective date.* The regulations in this part shall be effective December 29, 1950.

#### PART 34—APPOINTMENT, COMPENSATION, AND REMOVAL OF HEARING EXAMINERS

1. Section 34.8 is amended to read as follows:

§ 34.8 *Performance ratings.* Agencies shall not rate the performance of hearing examiners.

2. Paragraph (b) of § 34.12 is amended to read as follows:

§ 34.12 *Reduction in force.* \* \* \* (b) *Retention preference, classification.* For the purpose of determining relative retention preference in reduction in force, hearing examiners shall be classified according to tenure of employment in competitive retention groups and subgroups in the manner prescribed in § 20.3 of the Retention Preference Regulations for Use in Reductions in Force (Part 20 of this chapter): *Provided*, That no distinction will be made in subgroups on the basis of a satisfactory or better performance rating as opposed to performance ratings of less than satisfactory.

(Sec. 11, 60 Stat. 244; 5 U. S. C. 1010)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] HARRY B. MITCHELL,  
Chairman.

[F. R. Doc. 50-10097; Filed, Nov. 10, 1950; 8:45 a. m.]

### TITLE 7—AGRICULTURE

#### Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders), Department of Agriculture

[Lemon Reg. 356]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

##### LIMITATION OF SHIPMENTS

§ 953.463 *Lemon regulation 356—(a) Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953; 14

F. R. 3612), regulating the handling of lemons grown in the State of California or in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937 as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of the quantity of such lemons which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. Shipments of lemons, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended order; the recommendation and supporting information for regulation during the period specified in this section was promptly submitted to the Department after an open meeting of the Lemon Administrative Committee on November 8, 1950, such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) *Order.* (1) The quantity of lemons grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., November 12, 1950, and ending at 12:01 a. m., P. s. t., November 19, 1950, is hereby fixed as follows:

- (i) District 1: Unlimited movement;
- (ii) District 2: 250 carloads;
- (iii) District 3: Unlimited movement.

(2) The prorate base of each handler who has made application therefor, as provided in the said amended marketing agreement and order, is hereby fixed in accordance with the prorate base schedule which is attached to Lemon Regula-



## RULES AND REGULATIONS

tion No. 355 (15 F. R. 7438), and made a part hereof by this reference.

(3) As used in this section, "handled," "handler," "carloads," "prorate base," "District 1," "District 2," and "District 3," shall have the same meaning as when used in the said amended marketing agreement and order.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup., 608c)

Done at Washington, D. C., this 9th day of November 1950.

[SEAL] S. R. SMITH,  
Director, Fruit and Vegetable  
Branch, Production and Mar-  
keting Administration.

[F. R. Doc. 50-10192; Filed, Nov. 10, 1950;  
9:17 a. m.]

[Orange Reg. 344]

PART 966—ORANGES GROWN IN  
CALIFORNIA AND ARIZONA  
LIMITATION OF SHIPMENTS

§ 966.490 *Orange Regulation 344—*  
(a) Findings. (1) Pursuant to the provisions of Order No. 66, as amended (7 CFR Part 966; 14 F. R. 3614), regulating the handling of oranges grown in the State of California or in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Orange Administrative Committee, established under the said amended order, and upon other available information, it is hereby found that the limitation of the quantity of such oranges which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this regulation until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions of this section effective as hereinafter set forth. Shipments of oranges, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended order; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after an open meeting of the Orange Administrative Committee on November 9, 1950; such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this

meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) Order. (1) The quantity of oranges grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., November 12, 1950, and ending at 12:01 a. m., P. s. t., November 19, 1950, is hereby fixed as follows:

(i) *Valencia oranges.* (a) Prorate District No. 1: No movement; (b) Prorate District No. 2: Unlimited movement; (c) Prorate District No. 3: No movement.

(ii) *Oranges other than Valencia oranges.* (a) Prorate District No. 1: 44 carloads; (b) Prorate District No. 2: No movement; (c) Prorate District No. 3: 40 carloads.

(2) The prorate base of each handler who has made application therefor, as provided in the said amended order, is hereby fixed in accordance with the prorate base schedule which is set forth below and made a part hereof by this reference.

(3) As used in this section, "handled," "handler," "varieties," "carloads," and "prorate base" shall have the same meaning as when used in the said amended order; and the terms "Prorate District No. 1," "Prorate District No. 2," and "Prorate District No. 3" shall have the same meaning as given to the respective term in § 966.107 of the current rules and regulations (14 F. R. 6588).

Orange Regulation 332 (7 CFR 966.478, 15 F. R. 3863) fixes the sizes of designated oranges which may be handled during the aforesaid period.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup., 608c)

Done at Washington, D. C., this 10th day of November 1950.

[SEAL] S. R. SMITH,  
Director, Fruit and Vegetable  
Branch, Production and Mar-  
keting Administration.

PRORATE BASE SCHEDULE

[12:01 a. m. Nov. 12, 1950, to 12:01 a. m.  
Nov. 19, 1950]

ALL ORANGES OTHER THAN VALENCIA ORANGES

Prorate District No. 1

Handler	Prorate base (percent)
Total	100.0000
A. F. G. Lindsay	2.1130
A. F. G. Porterville	1.6661
Ivanhoe Cooperative Association	.7436
Sandilands Fruits Co.	.8639
Dofflemeyer & Son, W. Todd	.5345
Earliest Orange Association	1.7269
Elderwood Citrus Association	.9957
Exeter Citrus Association	3.0348

PRORATE BASE SCHEDULE—Continued

ALL ORANGES OTHER THAN VALENCIA ORANGES—  
continued

Prorate District No. 1—Continued

Handler	Prorate base (percent)
Exeter Orange Growers Association	1.3320
Exeter Orchards Association	1.4493
Hillside Packing Association	1.1971
Ivanhoe Mutual Orange Association	1.0764
Klink Citrus Association	4.8605
Lemon Cove Association	2.0798
Lindsay Citrus Growers Association	1.7844
Lindsay Cooperative Citrus Association	.9949
Lindsay Fruit Association	1.5894
Lindsay Orange Growers Association	1.3909
Naranjo Packing House	1.1731
Orange Cove Citrus Association	3.1753
Orange Packing Co.	1.0058
Orosi Pothill Citrus Association	1.5366
Paloma Citrus Fruit Association	1.0245
Rocky Hill Citrus Association	1.1369
Sanger Citrus Association	3.7133
Sequoia Citrus Association	1.0445
Stark Packing Corp.	2.7512
Visalia Citrus Association	2.1379
Waddell & Son	1.6981
Mills Orchard Co., James	1.1391
Andrews Bros. of California	.3587
Baird-Neece Corp.	1.9878
Beattie Association, D. A.	.7419
Grand View Heights Citrus Association	2.6192
Magnolia Citrus Association	2.1636
Porterville Citrus Association	1.2964
Richgrove-Jasmine Citrus Association	1.5710
Strathmore Cooperative Association	1.1522
Strathmore District Orange Association	1.1376
Strathmore Fruit Growers Association	.9045
Strathmore Packing House Co.	1.6740
Sunflower Packing Association	2.0420
Sunland Packing House Co.	2.4064
Terra Bella Citrus Association	1.5190
Tule River Citrus Association	1.2522
La Verne Cooperative Citrus Association	.1681
Lindsay Mutual Groves	1.1366
Martin Ranch	1.7545
Orange Cove Orange Growers	2.4473
Webb Packing Co., Inc.	.3274
Woodlake Packing House	2.4938
Anderson Packing Co., R. M.	.7976
Babcock, Herman V.	.0036
Baker Bros.	.3529
Batkins, Jr., Fred A.	.0654
Bear State Packers, Inc.	.1329
Buller, Herman	.0093
Burke, Ralph	.1763
California Citrus Groves, Inc., Ltd.	2.0423
Clark, Franklin	.0089
Codromac, Edward F.	.0053
Crane, Gus	.0295
Currier, Walter C.	.0073
Darby, Fred J.	.0330
Dubendorf, John	.1754
Edison Groves Co.	.7181
Evans Bros. Packing Co.	.1615
Ghianda Ranch	.0242
Hagar, John	.0053
Hagquist, Carl A.	.0221
Harding & Leggett	2.0462
Henery Windt Estate	.0295
Hipp, Joseph	.0021
Independent Growers, Inc.	1.7339
Kim, Charles	.0446
Kroells Packing Co.	2.2406
Lo Bue Bros.	1.6300
Maas, W. A.	.0672
Marks, W. M.	.3998
McCarthy, Bernard C.	.0012
McCleery, James E.	.0037



PRORATE BASE SCHEDULE—Continued  
ALL ORANGES OTHER THAN VALENCIA ORANGES—  
continued

## Prorate District No. 1—Continued

Handler	Prorate base (percent)
Moore Packing Co., Myron	0.2310
Nicholas, Richard	.0058
Randolph Marketing Co., Inc.	2.5187
Reimers, Don H.	.4821
Saba, Edward A.	.0242
Sechrist, Calvin C.	.0147
Sherman, A. W.	.0176
Simmons, A. E.	.0110
Stevensind, Carl G.	.0082
Sky Acres Ranch	.0441
Smith, E. L.	.0000
Swenson, L. W.	.0473
Toy, Chin	.0341
Travis, Fruit Co., J. A.	.0419
Vincent, Walter H.	.0294
Woodlake Heights Packing Corp.	.5349
Zaninovich Bros., Inc.	.8113

## Prorate District No. 3

Total	100.0000
Allen & Allen Citrus Packing Co.	2.2189
Consolidated Citrus Growers	13.7108
McKellips Citrus Co., Inc.	6.1810
Phoenix Citrus Packing Co.	2.1514
Arizona Citrus Growers	16.0079
Chandler Heights Citrus Growers	2.4368
Desert Citrus Growers Co.	5.2741
Mesa Citrus Growers Association	14.5943
Tal'-Wi-Wi Ranches	.6122
Tempe Citrus Co.	1.8153
Yuma Mesa Fruit Growers Association	.2459
Leppia-Henry Produce Co.	12.3600
Mariocopa Citrus Co.	4.0349
Pioneer Fruit Co.	5.3088
Clark & Sons, J. H.	1.8420
Commercial Citrus Packing Co.	2.4923
Ishikawa, Paul	.2753
Macchiaroli Fruit Co., James	.6577
Mattingly Fruit Co.	1.4129
Potato House, The	2.3012
Sunny Valley Citrus Packing Co.	1.6462
Valley Citrus Packing Co.	2.4201

[F. R. Doc. 50-10221; Filed, Nov. 10, 1950;  
11:00 a. m.]

## TITLE 14—CIVIL AVIATION

## Chapter I—Civil Aeronautics Board

[Civil Air Regs., Amdt. 41-3]

PART 41—CERTIFICATION AND OPERATION  
RULES FOR SCHEDULED AIR CARRIER OPERATIONS  
OUTSIDE CONTINENTAL LIMITS OF THE UNITED STATES

## SERVICE HISTORY FOR PROPELLERS

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 6th day of November 1950.

Currently effective Part 41 requires an air carrier to maintain current total service records with respect to propellers (hubs and blades). The Board has been advised that difficulty has been encountered under that regulation when air carriers have attempted to use war surplus propellers for which in many cases the total military time is not obtainable. These propellers are generally Hamilton standard aluminum alloy propellers used on Douglas DC-3, C-47, DC-4, Lockheed 18, and Curtis C-46 airplanes. A study of the previous operating experience with respect to propellers has been made by the Board, and as a result thereof the Board believes that

it is unnecessary to retain the requirement that a complete record of the total time in service for propeller blades or hubs be available. For example, aluminum alloy blades are considered to have a good service record, since only two such blades have failed in scheduled and irregular operations during the past ten years. In this connection it should be noted that the blade failure in the case of scheduled operations did have its total time recorded and had been overhauled by the manufacturer. In view of the satisfactory operating service experience with propellers the Board believes that the level of passenger safety will not be adversely affected if propellers having no previous operating history are utilized after the hub is rebuilt and is fitted with blades which are free from defects, and which are within the manufacturer's production tolerances, and if such rebuilding is accomplished by the manufacturer or by a certificated repair station.

Interested persons have been afforded an opportunity to participate in the making of this amendment, and due consideration has been given to all relevant matter presented.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 41 (14 CFR, Part 41, as amended) effective December 12, 1950:

By amending § 41.43 to read as follows:

§ 41.43 *Records.* Current records shall be kept of the total time in service, the time since last overhaul, and the time since last inspection on all aircraft components, engines, propellers, and, where practicable, on instruments, equipment, and accessories, except that in the case of a propeller for which there is no previous operating history, the Administrator may authorize the use of a new record if the hub is rebuilt and is fitted with blades which are free from defects and within the manufacturer's production tolerances. Such rebuilding of the propeller shall be accomplished by the manufacturer or by a certificated repair station having the proper rating. The new record shall be signed by the manufacturer or by the repair agency, giving the date the propeller hub or blade was rebuilt and such other information as the Administrator may require.

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interprets or applies secs. 601, 604, 52 Stat. 1007, as amended, 1010; 49 U. S. C. and Sup. 551, 554)

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,  
Secretary.

[F. R. Doc. 50-10117; Filed, Nov. 10, 1950;  
8:47 a. m.]

[Civil Air Regs., Amdt. 42-6]

PART 42—IRREGULAR AIR CARRIER AND  
OFF-ROUTE RULES

## SERVICE HISTORY FOR PROPELLERS

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 6th day of November 1950.

Currently effective Part 42 requires an air carrier to maintain current total service records with respect to propellers (hubs and blades). The Board has been advised that difficulty has been encountered under that regulation when air carriers have attempted to use war surplus propellers for which in many cases the total military time is not obtainable. These propellers are generally Hamilton standard aluminum alloy propellers used on Douglas DC-3, C-47, DC-4, Lockheed 18, and Curtis C-46 airplanes. A study of the previous operating experience with respect to propellers has been made by the Board, and as a result thereof the Board believes that it is unnecessary to retain the requirement that a complete record of the total time in service for propeller blades or hubs be available. For example, aluminum alloy blades are considered to have a good service record, since only two such blades have failed in scheduled and irregular operations during the past ten years. In this connection it should be noted that the blade failure in the case of scheduled operations did have its total time recorded and had been overhauled by the manufacturer. In view of the satisfactory operating service experience with propellers the Board believes that the level of passenger safety will not be adversely affected if propellers having no previous operating history are utilized after the hub is rebuilt and is fitted with blades which are free from defects, and which are within the manufacturer's production tolerances, and if such rebuilding is accomplished by the manufacturer or by a certificated repair station.

Interested persons have been afforded an opportunity to participate in the making of this amendment, and due consideration has been given to all relevant matter presented.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 42 (14 CFR, Part 42, as amended) effective December 12, 1950:

By amending § 42.91 to read as follows:

§ 42.91 *Maintenance records.* (a) Each air carrier shall, except as provided in paragraph (b), keep at its principal operations base the following current records with respect to all aircraft, aircraft engines, propellers, and, where practicable, appliances used in air transportation: (1) Total time and service, (2) time since last overhaul, (3) time since last inspection, and (4) mechanical failures.

(b) In the case of a propeller for which there is no previous operating history, the Administrator may authorize the use of a new record if the hub is rebuilt and is fitted with blades which are free from defects and within the manufacturer's production tolerances. Such rebuilding of the propeller shall be accomplished by the manufacturer or by a certificated repair station having the proper rating. The new record shall be signed by the manufacturer or by the repair agency, giving the date the propeller hub or blade was rebuilt and such other information as the Administrator may require.



(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interprets or applies secs. 601, 604, 52 Stat. 1007, as amended, 1010; 49 U. S. C. and Sup., 551, 554)

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,  
Secretary.

[F. R. Doc. 50-10118; Filed, Nov. 10, 1950;  
8:47 a. m.]

[Civil Air Regs., Amdt. 61-3]

#### PART 61—SCHEDULED AIR CARRIER RULES

##### SERVICE HISTORY FOR PROPELLERS

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 6th day of November 1950.

Currently effective Part 61 requires an air carrier to maintain current total service records with respect to propellers (hubs and blades) and provides that a new record may be used in the case of propellers for which there is no previous operating history, after the propeller hub is rebuilt by a certificated repair station having the proper rating or by the manufacturer, and new propeller blades or propeller blades with complete operating history are installed therein.

Under the current regulation difficulty has been encountered when air carriers have attempted to use war surplus propellers for which in many cases the total military time is not obtainable. These propellers are generally Hamilton standard aluminum alloy propellers used on Douglas DC-3, C-47, DC-4, Lockheed 18, and Curtis C-46 airplanes. A study of the previous operating experience with respect to propellers has been made by the Board, and as a result thereof the Board believes that it is unnecessary to retain the requirement that a complete record of the total time in service for propeller blades or hubs be available. For example, aluminum alloy blades are considered to have a good service record, since only two such blades have failed in scheduled and irregular operations during the past ten years. In this connection it should be noted that the blade failure in the case of scheduled operations did have its total time recorded and had been overhauled by the manufacturer. In view of the satisfactory operating service experience with propellers the Board believes that the level of passenger safety will not be adversely affected if propellers having no previous operating history are utilized after the hub is rebuilt and is fitted with blades which are free from defects, and which are within the manufacturer's production tolerances, and if such rebuilding is accomplished by the manufacturer or by a certificated repair station.

Interested persons have been afforded an opportunity to participate in the making of this amendment, and due consideration has been given to all relevant matter presented.

In consideration of the foregoing the Civil Aeronautics Board hereby amends

Part 61 (14 CFR, Part 61, as amended) effective December 12, 1950:

By amending § 61.87 to read as follows:

§ 61.87 *Records.* (a) Current records shall, except as provided in paragraph (b) of this section, be kept of the total time of service, the time since last overhaul, and time since last inspection on all aircraft, engines, propellers, and, where practicable, on instruments, equipment, and accessories. Current records shall be kept of all instrument and equipment failures, including partial ones, which occur to the aircraft after it has departed from the block until it has reached the next block.

(b) In the case of a propeller for which there is no previous operating history, the Administrator may authorize the use of a new record if the hub is rebuilt and is fitted with blades which are free from defects and within the manufacturer's production tolerances. Such rebuilding of the propeller shall be accomplished by the manufacturer or by a certificated repair station having the proper rating. The new record shall be signed by the manufacturer or by the repair agency, giving the date the propeller hub or blade was rebuilt and such other information as the Administrator may require.

(Sec. 205, 52 Stat. 984, 49 U. S. C. 425. Interprets or applies secs. 601, 604, 52 Stat. 1007,

as amended, 1010; 49 U. S. C. and Sup., 551, 554)

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,  
Secretary.

[F. R. Doc. 50-10119; Filed, Nov. 10, 1950;  
8:47 a. m.]

## TITLE 24—HOUSING AND HOUSING CREDIT

### Chapter VIII—Office of Housing Expediter

[Controlled Housing Rent Reg., Amdt. 300]

[Controlled Rooms in Rooming Houses and Other Establishments Rent Reg., Amdt. 296]

#### PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

##### CERTAIN STATES

Amendment 300 to the Controlled Housing Rent Regulation (§§ 825.1 to 825.12) and Amendment 296 to the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§§ 825.81 to 825.92). Said Regulations are hereby amended in the following respect:

The following new items are hereby incorporated in Schedule C:

Name of defense-rental area	State	Localities affected by declarations for continuation of rent control after Dec. 31, 1950
(25) Pine Bluff.....	Arkansas.....	In Jefferson County, the city of Pine Bluff and all unincorporated localities in Vaugine township.
(53) Delaware.....	Delaware.....	In that portion of New Castle County which is north of the Chesapeake and Delaware Canal, the city of Wilmington and all unincorporated localities.
(68) Albany.....	Georgia.....	In Dougherty County, the city of Albany and all unincorporated localities.
(103) Indianapolis.....	Indiana.....	In Marion County, the town of Lawrence.
(149) Detroit.....	Michigan.....	In Wayne County, the city of Dearborn.
(221) New Bern.....	North Carolina.....	In Carteret County, the city of Morehead City.
(356b) Logan.....	West Virginia.....	In Logan County, the town of Man.
(357) Morgantown.....	West Virginia.....	In Marion County, the town of Monongah.

This addition to Schedule C is based upon declarations made on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended, by local governing bodies affecting the following localities:

(1) City of Pine Bluff, Arkansas, and all unincorporated localities in Vaugine Township, said City of Pine Bluff being the major portion of the Defense-Rental Area—October 16, 1950.

(2) City of Dearborn, Michigan—September 5, 1950.

(3) City of Albany, Georgia, and the unincorporated localities in Dougherty County, Georgia, said City of Albany being the major portion of the Defense-Rental Area—October 10, 1950.

(4) Towns of Lawrence, Indiana, and Monongah, West Virginia—October 16, 1950.

(5) City of Morehead City, North Carolina, and Town of Man, West Virginia—October 17, 1950.

(6) City of Wilmington, Delaware, and all unincorporated localities in the Defense-Rental Area, said City of Wilmington being the major portion of the Defense-Rental Area—October 19, 1950.

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup. 1894)

This amendment shall be effective with respect to each locality covered thereby as of the date on which the declaration affecting that locality was made.

Issued this 8th day of November 1950.

TIGHE E. WOODS,  
Housing Expediter.

[F. R. Doc. 50-10123; Filed, Nov. 10, 1950;  
8:49 a. m.]

[Controlled Housing Rent Reg., Amdt. 301]

[Controlled Rooms in Rooming Houses and Other Establishments Rent Reg., Amdt. 297]

#### PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

##### CERTAIN STATES

Amendment 301 to the Controlled Housing Rent Regulation (§§ 825.1 to 825.12) and Amendment 297 to the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§§ 825.81 to 825.92).

A. The Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments is amended in the following respect:



In Schedule C, Item 187a, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Atlantic County, the City of Atlantic City, the Town of Hammonton, and all unincorporated localities.

This adds to Schedule C the Town of Hammonton, New Jersey, in the Atlantic County, New Jersey, Defense-Rental Area, based on a declaration made on September 25, 1950, by the local governing body of said Town in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

B. The Controlled Housing Rent Regulation and the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments are amended in the following respects:

1. In Schedule C, Item 48, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Hartford County, the Cities of Bristol, Hartford and New Britain, and the Town of East Hartford; and in New Haven County, the Borough of Wallingford.

This adds to Schedule C the Borough of Wallingford, Connecticut, in the Hartford-New Britain, Connecticut, Defense-Rental Area, based on a declaration made on September 20, 1950 by the local governing body of said Borough in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

2. In Schedule C, Item 49, the description of localities affected by declarations for continuance of rent control after December 31, 1950 is amended to read as follows:

In New Haven County, the Cities of Ansonia, Derby and New Haven, the Towns of Branford, East Haven, Hamden and West Haven, and all unincorporated localities, if any, in the Towns of Guilford, Madison, Milford, North Branford, North Haven, Orange, Seymour and Woodbridge.

This adds to Schedule C the following localities in the State of Connecticut, portions of the New Haven, Connecticut, Defense-Rental Area, based on declarations by local governing bodies on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended:

- (1) City of Derby—September 1, 1950.
- (2) Towns of Branford and East Haven—October 17, 1950.

3. In Schedule C, Item 137, the description of localities affected by declarations for continuance of rent control after December 31, 1950 is amended to read as follows:

In Androscoggin County, the City of Lewiston; and in York County, the City of Biddeford.

This adds to Schedule C the City of Lewiston, Maine, in the Portland, Maine, Defense-Rental Area, based on a declaration made on October 18, 1950 by the local governing body of said City in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

4. In Schedule C, Item 143, the description of localities affected by declarations for continuance of rent control after December 31, 1950 is amended to read as follows:

In Middlesex County, the City of Lowell and the Towns of North Reading and Stoneham; in Norfolk County, the Towns of Stoughton and Westwood; and in Suffolk County, the Cities of Boston and Chelsea.

This adds to Schedule C the Town of Stoneham, Massachusetts, in the Eastern Massachusetts Defense-Rental Area, based on a declaration made on October 10, 1950, by the local governing body of said Town in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

5. In Schedule C, Item 146, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Hampden County, the City of Holyoke and the Town of Ludlow; and in Hampshire County, the City of Northampton.

This adds to Schedule C the City of Holyoke, Massachusetts, in the Springfield, Massachusetts, Defense-Rental Area based on a declaration made on September 20, 1950, by the local governing body of said City in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

6. In Schedule C, Item 174, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In St. Charles County, the City of St. Charles; and in St. Louis County, the City of Clayton.

In Madison County, the City of Madison; and in St. Clair County, the City of East St. Louis and the Villages of Dupon, New Athens and Swansea.

This adds to Schedule C the City of Clayton, Missouri, in the St. Louis, Missouri, Defense-Rental Area, based on a declaration made on October 17, 1950, by the local governing body of said City in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

7. In Schedule C, Item 188a, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Burlington County, the City of Burlington and the Borough of Palmyra; in Camden County, the City of Camden, the Boroughs of Barrington, Chesilhurst, Collingswood, Haddon Heights, Lawnside, Lindenwood, Magnolia, Oaklyn, Runnemede and Woodlynne, and the Township of Berlin; and in Gloucester County, the Borough of Glassboro.

This adds to Schedule C the following localities in the State of New Jersey, portions of the Southern New Jersey Defense-Rental Area, based on declarations made by local governing bodies on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended:

- (1) Borough of Collingswood—October 2, 1950.
- (2) Borough of Lawnside—October 4, 1950.

(3) Borough of Palmyra—October 18, 1950.

8. In Schedule C, Item 190, the description of localities affected by declarations for continuance of rent control after December 31, 1950 is amended to read as follows:

In Bergen County, the City of North Arlington, the Boroughs of Cliffside Park, Closter, East Rutherford, Fort Lee, Harrington Park, Palisades Park and Teterboro, the Township of Teaneck, and all unincorporated localities; in Essex County, the Cities of East Orange, Newark, and Orange, the Town of Belleville, and all unincorporated localities; in Hudson County, the Cities of Bayonne, Hoboken, Jersey City and Union City, the Town of West New York, the Township of North Bergen, and all unincorporated localities; in Middlesex County, the Cities of New Brunswick and Perth Amboy, the Boroughs of Highland Park and South River, and all unincorporated localities; in Monmouth County, the City of Long Branch, the Boroughs of Deal and Red Bank, and all unincorporated localities; in Morris County, the Borough of Wharton, the Town of Morristown, the Townships of Denville and Hanover, and all unincorporated localities; in Passaic County, the Cities of Clifton and Paterson, and all unincorporated localities; in Somerset County, the Borough of Raritan, and all unincorporated localities; and in Union County, the Cities of Linden and Rahway, the Boroughs of Garwood, Roselle and Roselle Park, and all unincorporated localities.

This adds to Schedule C the following localities in the State of New Jersey, portions of the Northeastern New Jersey Defense-Rental Area, based on declarations made by local governing bodies on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended:

- (1) Borough of Cliffside Park—October 23, 1950.
- (2) Borough of Deal—October 23, 1950.

9. In Schedule C, Item 241, the description of localities affected by declarations for continuance of rent control after December 31, 1950 is amended to read as follows:

In Mahoning County, the Cities of Struthers and Youngstown, the Village of Lowellville, and all unincorporated localities; and in Trumbull County, the City of Girard, the Village of McDonald, and all unincorporated localities.

This adds to Schedule C the following localities in the State of Ohio, portions of the Youngstown-Warren, Ohio, Defense-Rental Area, based on declarations made by local governing bodies on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended:

- (1) City of Girard—October 9, 1950.
- (2) Village of McDonald—October 17, 1950.

(3) All unincorporated localities in the Defense-Rental Area, which are added to Schedule C as of October 9, 1950 by virtue of the fact that declarations have been made by the City of Girard and other incorporated localities constituting the major portion of the Defense-Rental Area.

10. In Schedule C, Item 266, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:



In Bucks County, all unincorporated localities; in Chester County, all unincorporated localities; in Delaware County (exclusive of the Borough of Swarthmore), all unincorporated localities, including Upper Darby Township; in Montgomery County, the Boroughs of Conshohocken and Pottstown and all unincorporated localities; and the County and City of Philadelphia.

This adds to Schedule C the following localities in the State of Pennsylvania, portions of the Philadelphia, Pennsylvania, Defense-Rental Area, based on declarations made by local governing bodies on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended:

(1) Borough of Conshohocken—October 11, 1950.

(2) City and County of Philadelphia—October 20, 1950.

(3) All unincorporated localities in the Defense-Rental Area, which are added to Schedule C as of October 20, 1950, by virtue of the declaration made by the City of Philadelphia, said City being the major portion of the Defense-Rental Area.

11. In Schedule C, Item 267, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Allegheny County, the Cities of Clairton and McKeesport, the Boroughs of Braddock, Carnegie, Dravosburg, East McKeesport, East Pittsburgh, Glassport, Homestead, Liberty, McKee's Rocks, Munhall, North Braddock, Pitcairn, Sharpsburg, Versailles, Wall and West Homestead, and the Townships of Reserve and West Deer; in Beaver County, the City of Beaver Falls and the Boroughs of Aliquippa, Ambridge, Bridgewater and Monaca; in Fayette County, the Borough of Masontown; in Washington County, the Boroughs of Bentleyville, Canonsburg, Donora, New Eagle, North Charleroi and West Brownsville, and the Township of North Strabane; and in Westmoreland County, the Cities of Arnold, Jeanette, Monessen and New Kensington, and the Boroughs of East Vandergrift, Export and Manor.

This adds to Schedule C the following localities in the State of Pennsylvania, portions of the Pittsburgh, Pennsylvania, Defense-Rental Area, based on declarations made by local governing bodies on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended:

(1) Borough of Export—August 7, 1950.

(2) Borough of Dravosburg—August 18, 1950.

(3) Borough of North Braddock—September 20, 1950.

(4) City of Beaver Falls and Borough of Pitcairn—October 9, 1950.

(5) Borough of Monaca—October 10, 1950.

(6) Borough of New Eagle—October 13, 1950.

(7) Borough of Bentleyville—October 21, 1950.

12. In Schedule C, Item 269a, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Carbon County, the Boroughs of Lansford and Weatherly; in Lackawanna County, the Borough of Jermyon; and in Luzerne County, the Borough of West Wyoming.

This adds to Schedule C the Borough of West Wyoming, Pennsylvania, in the Scranton-Wilkes-Barre, Pennsylvania, Defense-Rental Area, based on a declaration made on September 11, 1950 by the local governing body of said Borough in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

13. In Schedule C, Item 354b, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In McDowell County, the Town of Davy; and in Raleigh County, the Towns of Mabscott and Sophia.

This adds to Schedule C the Town of Davy, West Virginia, in the Bluefield, West Virginia, Defense-Rental Area, based on a declaration made on September 29, 1950 by the local governing body of said Town in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

14. In Schedule C, Item 356, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Boyd County, the Cities of Ashland and Catlettsburg.

This adds to Schedule C the City of Ashland, Kentucky, in the Huntington, West Virginia, Defense-Rental Area, based on a declaration made on October 10, 1950, by the local governing body of said City in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

15. In Schedule C, Item 371, the description of localities affected by declarations for continuance of rent control after December 31, 1950, is amended to read as follows:

In Puerto Rico, all unincorporated localities and the Municipalities of Adjuntas, Aguada, Aguadilla, Aguas Buenas, Albonito, Arecibo, Barranquitas, Cabo Rojo, Caguas, Camuy, Carolina, Catano, Cayey, Cidra, Coamo, Comerio, Corozal, Fajardo, Guayama, Gueyanilla, Hatillo, Humacao, Isabella, Jayuya, Juana Diaz, Lajas, Loiza, Luquillo, Manati, Mayaguez, Moca, Naranjito, Ponce, Quebradillas, Rincon, Rio Piedras, Sabana Grande, Salinas, San German, San Juan, San Lorenzo, San Sebastian, Santa Isabel, Toa Alta, Toa Baja, Trujillo Alto, Utuado, Vega Baja, Vieques and Villalba.

This adds to Schedule C the following localities in the Puerto Rico Defense-Rental Area, based on declarations made by local governing bodies on the dates specified below in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended:

(1) Cabo Rojo—October 5, 1950.

(2) Jayuya—October 6, 1950.

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup. 1894)

This amendment shall be effective with respect to each locality covered thereby as of the date on which the declaration affecting that locality was made.

Issued this 8th day of November 1950.

TIGHE E. WOODS,  
Housing Expediter.

[F. R. Doc. 50-10124; Filed, Nov. 10, 1950; 8:49 a. m.]

[Controlled Housing Rent Reg., Amdt. 302]

[Controlled Rooms in Rooming Houses and Other Establishments Rent Reg., Amdt. 298]

# PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

## PENNSYLVANIA

Amendment 302 to the Controlled Housing Rent Regulation (§§ 825.1 to 825.12) and Amendment 298 to the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§§ 825.81 to 825.92). Said Rent Regulations are hereby amended in the following respects:

1. Schedule A, Item 272, is amended to describe the counties in the Defense-Rental Area as follows:

In Lycoming County, the City of Williamsport, the Boroughs of South Williamsport, Dubolstown and Montoursville, and the Townships of Armstrong, Loyalsock and Old Lycoming.

In Columbia County, Scott Township and the Town of Bloomsburg; in Northumberland County, the Cities of Shamokin and Sunbury, the Borough of Northumberland, and the Townships of Coal, Upper Augusta, Point and Rockefeller; in Snyder County, the Borough of Selinsgrove, and the Townships of Monroe and Penn including Shamokin Dam; and in Union County, the Borough of Lewisburg and the Townships of Buffalo and East Buffalo.

In Clinton County, the City of Lock Haven, the Boroughs of Flemington, Mill Hall and Renovo, and the Townships of Bald Eagle, Castanea, Dunnstable, Allison, Pine Creek, Wayne and Woodward.

This reconveys East Buffalo Township in Union County, Pennsylvania, a portion of the Williamsport, Pennsylvania, Defense-Rental Area, which Township was heretofore decontrolled as of December 21, 1949.

2. A new item is hereby incorporated in Schedule B to read as follows:

74. Provisions relating to East Buffalo Township in Union County, Pennsylvania, a portion of the Williamsport, Pennsylvania, Defense-Rental Area.

Recontrol of East Buffalo Township in Union County, Pennsylvania, a portion of the Williamsport, Pennsylvania, Defense-Rental Area. Effective November 9, 1950, the provisions of §§ 825.1 to 825.12 and §§ 825.81 to 825.92 shall apply to housing accommodations in East Buffalo Township in Union County, Pennsylvania, a portion of the Williamsport, Pennsylvania, Defense-Rental Area, which Township was heretofore decontrolled as of December 21, 1949, except as modified by the following provisions:

a. All orders in effect on December 20, 1949, in accordance with §§ 825.1 to 825.12 or §§ 825.81 to 825.92, shall be in full force and effect.

b. If, on November 9, 1950, there was a ground for adjustment under § 825.5 (a) or 825.85 (a) for which no order had previously been issued, and a petition for adjustment is filed on or before December 9, 1950, the adjustment shall be effective as of November 9, 1950.

c. If, on November 9, 1950, the services provided with any housing accommodations are less than the minimum required by § 825.3 or 825.83, the landlord shall either restore and maintain such minimum services or file a petition on or before December 9, 1950 requesting approval of the decreased



services. If, on November 9, 1950, the furniture, furnishings or equipment provided with any housing accommodations are less than the minimum required by § 825.3 or 825.83, the landlord shall file, on or before December 9, 1950, a written report showing the decrease in furniture, furnishings or equipment. Except as modified by this paragraph "c", the provisions of §§ 825.5 (b) and 825.65 (b) shall be applicable to all such cases.

d. In the case of any action which, on November 9, 1950, was required or authorized by §§ 825.1 to 825.12 or 825.81 to 825.92 to be taken within a specified period of time, the same time period shall be applicable, but such time period shall be counted from November 9, 1950.

e. The provisions of §§ 825.6 and 825.86 shall not apply to any case in which judgment was entered prior to November 9, 1950, by a court of competent jurisdiction for the eviction or removal of a tenant from housing accommodations.

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup., 1894)

This amendment shall become effective November 9, 1950.

Issued this 8th day of November 1950.

TIGHE E. WOODS,  
Housing Expediter.

[F. R. Doc. 50-10125; Filed, Nov. 10, 1950;  
8:49 a. m.]

[Controlled Housing Rent Reg., Amdt. 29]

# PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947, AS AMENDED

## ATLANTIC COUNTY DEFENSE-RENTAL AREA

Amendment 29 to the Controlled Housing Rent Regulation for the Atlantic County Defense-Rental Area (§§ 825.61 to 825.72). Said Rent Regulation is hereby amended in the following respect:

In § 825.61 (a), the proviso clause is changed to read as follows: "Provided, however, That after December 31, 1950 said §§ 825.61 to 825.72 will apply only to housing accommodations in the City of Atlantic City, the Town of Hammonton and all unincorporated localities in Atlantic County, New Jersey."

This adds the Town of Hammonton, New Jersey, as a locality affected by a declaration for continuance of rent control after December 31, 1950, based on a declaration made on September 25, 1950 by the local governing body of said Town in accordance with section 204 (f) (1) of the Housing and Rent Act of 1947, as amended.

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup., 1894)

This amendment shall be effective as of September 25, 1950.

Issued this 7th day of November 1950.

TIGHE E. WOODS,  
Housing Expediter.

[F. R. Doc. 50-10122; Filed, Nov. 10, 1950;  
8:49 a. m.]

No. 220—2

## TITLE 32—NATIONAL DEFENSE

### Chapter V—Department of the Army

#### Subchapter F—Personnel

#### PART 577—MEDICAL AND DENTAL ATTENDANCE

#### MISCELLANEOUS AMENDMENTS

Section 577.15 is amended, and § 577.27 is revoked, as follows:

§ 577.15 *Persons eligible to receive medical care at Army medical treatment facilities.* Authorization for medical care at Army medical treatment facilities is under the jurisdiction of the commanding officer of the medical treatment facility concerned. The furnishing of such care to other than personnel listed in paragraphs (a) and (c) (4) of this section, will be on a "when adequate facilities are available" basis.

(a) Personnel of the Armed Forces of the United States on extended active duty, male or female, including the following:

(1) Officers, warrant officers, and enlisted personnel, including Philippine Scouts.

(2) Aviation cadets.

(3) Cadets of the United States Military Academy.

(4) Midshipmen of the United States Naval Academy.

(b) Dependents of personnel of the Armed Forces of the United States, including the following:

(1) *Dependents of personnel on extended active duty.* Wives, or dependent husbands, and dependent children and other dependent members of their families (when such other dependents are in fact dependent upon such person for over half of his or her support), requiring hospital treatment or isolation, and when accommodations for their care are available. No provisions of this section shall operate to bar medical care for dependents of personnel serving outside the continental United States or otherwise separated from their families. Medical care for legally separated or divorced wives is not authorized. Illegitimate children of members of the Armed Forces will not be given medical care unless the children are actually living with and dependent upon a military parent. Application will be made to the commanding officer of the hospital concerned, by the officer, warrant officer, aviation cadet, or enlisted person concerned, furnishing therewith evidence satisfactory to the commanding officer showing the relationship, dependency, nature of illness, and need for medical care. In emergencies or when the principal is, because of military necessity, separated from his or her dependents, or when the principal is stationed outside the continental United States, application for admission will be made by the individual concerned. Dependents should not undertake travel to a military hospital without first ascertaining whether and when accommodations will be available. If the case is under the care or within the province of an attending surgeon of the Army, application

will be made by him, otherwise it will be made as specified above.

(2) *Dependents of retired personnel.* (i) Dependents specified in subparagraph (1) of this paragraph of retired personnel of a Regular component of the Armed Forces.

(ii) Dependents of personnel of the Reserve components retired or granted retirement pay for physical disability who qualify for medical care at Army medical treatment facilities under the Career Compensation Act of 1949 (63 Stat. 802), as implemented by Executive Order 10122, April 14, 1950 (15 F. R. 2173).

(c) The following personnel of the Reserve components of the Armed Forces:

(1) Members of the Organized Reserve Corps and the United States Air Force Reserve within the provisions of the act of June 15, 1936 (49 Stat. 1507), as amended (10 U. S. C. 455a, 455b).

(2) Members of the Organized Reserve Corps and the United States Air Force Reserve within the provisions of section 5, act of April 3, 1939 (53 Stat. 557; 10 U. S. C. 369a, 456), as amended by the act of June 20, 1949 (Pub. Law 108, 81st Cong.).

(3) Navy and Marine Corps reservists while on training duty: *Provided*, That any personnel in this category shall be transferred to a Naval hospital prior to termination of training duty if there is a possibility that continuation of hospitalization may be necessary subsequent to termination of period of training duty.

(4) Inactive enlisted personnel of the Fleet Naval Reserve and Fleet Marine Reserve (paragraph (c) (3) of this section).

(5) Officers, warrant officers, and enlisted men of the federally recognized National Guard of the several States, Territories, and the District of Columbia, the National Guard of the United States and the Air National Guard of the United States under the act of July 15, 1939 (53 Stat. 1042), as amended (10 U. S. C. 455e), and section 3, act of June 20, 1949 (Pub. Law 108, 81st Cong.).

(d) Members of the Army and Air Force Reserve Officers' Training Corps.

(e) Retired personnel of the Armed Forces as follows; the admission of retired personnel of the Armed Forces will be limited to cases which, in the judgment of the commanding officer of the hospital, will be benefited by hospitalization for a reasonable time.

(1) Army nurses retired prior to enactment of the Army-Navy Nurses Act of 1947 (61 Stat. 41), as amended (10 U. S. C. 166 et seq.).

(2) Retired Regular personnel of the Army and Air Force in an inactive status.

(3) Retired inactive personnel of the Regular Navy and Marine Corps, and inactive enlisted personnel of the Fleet Naval Reserve and the Fleet Marine Reserve who have been transferred thereto after 16 or more years of service.

(4) All members of the Regular and Reserve components of the Armed Forces who are placed on the temporary disability retired list under the Career Compensation Act of 1949 (63 Stat. 802), as



## RULES AND REGULATIONS

implemented by Executive Order 10122, April 14, 1950 (15 F. R. 2173).

(5) All members of the Regular and Reserve components of the Armed Forces permanently retired for physical disability or receiving disability retirement pay, except those with chronic diseases to include chronic arthritis, malignancy, psychiatric or neuropsychiatric disorder, paraplegia, and tuberculosis whose hospitalization is the responsibility of the Administrator of Veterans' Affairs, under the Career Compensation Act of 1949, as implemented by Executive Order 10122, April 14, 1950.

(f) Beneficiaries of the Veterans' Administration.

(g) Beneficiaries of the Bureau of Employees' Compensation Department of Labor, to include civilian employees (any nationality) of the Federal Government and civilian employees of the Government of the District of Columbia (except those members of the Police and Fire Departments of the District of Columbia who are pensioned or are pensionable under the District of Columbia Appropriation Act, September 1, 1916) who sustain personal injury while in the performance of duty. (The term injury includes, in addition to injury by accident, any occupational disease.)

(h) Active commissioned officers of the United States Public Health Service.

(i) Active officers, warrant officers, cadets and enlisted personnel of the United States Coast Guard, including those on shore duty and detached duty.

(j) Active commissioned officers, ships' officers and members of crews of vessels, of the United States Coast and Geodetic Survey, including those on shore and detached duty.

(k) American seamen (seamen employed on vessels of United States registry other than canal boats engaged in coastal trade).

(l) Active enrollees in the United States Maritime Service and members of the Merchant Marine Cadet Corps.

(m) United States Public Health Service civilian employees in the field service when injured or taken sick in line of duty (except when entitled to treatment at the expense of the Bureau of Employees' Compensation).

(n) Officers and employees of the State Department and Economic Cooperation Administration and their dependents.

(o) Members of the United States Soldiers' Home.

(p) Beneficiaries of Bureau of Indian Affairs (enrolled Indians or members of Indian tribes) in continental United States, Indians, Eskimos and Aleuts in Alaska).

(q) Applicants for enlistment, selectees and inductees while under military control.

(r) General prisoners, prisoners of war, internees and other persons in military custody or confinement.

(s) Female personnel discharged from or relieved from extended active duty with the Army or Air Force under honorable conditions because of pregnancy. Female personnel will include members of the Women's Army Corps, Women's

Nurse Specialist Corps, and the Army Nurse Corps.

(t) Nationals of foreign governments to include the following:

(1) Foreign military personnel as follows: Those in attaché system carried on diplomatic lists; those assigned or attached to United States military installations for duty or training; those on foreign government military or supply missions; and those on duty in the United States at invitation of the Department of the Army or the Department of the Air Force.

(2) Dependents of foreign military personnel listed in subparagraph (1) above when residing with their principals.

(3) Other nationals of foreign governments.

(u) Red Cross and other officially recognized welfare workers on duty at a military station. In overseas commands legal dependents of such persons, if actually residing with the principal, may be furnished medical care when Army medical treatment facilities are available and when civilian medical facilities are not available.

(v) Employees of commercial airlines under contract to the Military Air Transport Service.

(w) Senior members of the Civil Air Patrol who suffer personal injury or incur sickness in line of duty while engaged on active duty assignments within the field of activities of the Civil Air Patrol, and cadet members of the Civil Air Patrol when at encampment at Air Force installations under Department of the Air Force regulations, and when Air Force medical treatment facilities are not available.

(x) Civilian seamen in the service of ships operated by the Military Sea Transportation Service on presentation of a certificate from the master or other appropriate administrative authority (which may be dispensed with only in emergencies), not including Bureau of Employees' Compensation beneficiaries, when United States Navy facilities are not available, for a reasonable time and except for injuries or diseases resulting from their own misconduct: *Provided*, That, except in emergencies, those entitled to care by the United States Public Health Service will be admitted only when facilities of that service are not available. A seaman is in the service of a ship, although not on board and not engaged in his duties, as long as he is under the power and jurisdiction of competent Department of Defense authorities. Cases of traumatic injury or occupational disease incurred in the course of employment should be treated as Bureau of Employees' Compensation beneficiaries.

(y) Merchant seamen aboard vessels operated for the account of the Maritime Commission under the United States flag (including vessels of former War Shipping Administration registry, and those Department of Defense time-chartered vessels of commercial operators, and in emergency, to save life or prevent greater suffering, merchant seamen aboard time-chartered vessels (other than those

Department of Defense chartered vessels referred to above) and seamen on privately owned and operated vessels).

(z) Civilian employees of cost-plus-a-fixed-fee contractors of the Department of the Army.

(aa) Operations analysts, scientific consultants, and technical observers officially accredited as such by the Department of the Army when accompanying the Army in the field.

(bb) Department of the Army and Department of the Air Force civilian employees paid from both appropriated and nonappropriated funds, and their dependents (including librarians and hostesses) may, in the absence of civilian facilities, be hospitalized or furnished outpatient treatment in Army medical treatment facilities outside continental United States and at those remote military installations in continental United States. Overseas commanders will determine whether civilian medical facilities are adequate and meet acceptable American standards.

(cc) Civilian employees of the Department of Defense who are not beneficiaries of the Bureau of Employees' Compensation.

(dd) When it has been determined by the overseas commander that adequate civilian facilities are not available, certain categories of personnel peculiar to the overseas commands who contribute to the accomplishment of the overseas commander's mission may be furnished medical care in Army medical treatment facilities overseas, provided that adequate facilities are available. Some examples of personnel falling into this category are as follows: Accredited representatives of United States commercial organizations who are United States citizens, to include news correspondents, representatives of commercial airlines, oil companies, etc.; members of recognized religious missions who are United States citizens; entertainment personnel on tour in overseas commands; athletic consultants and civilian actress technicians, etc.

(ee) Designees of the Secretary of the Army.

(ff) Indigent and nonindigent civilians in extreme necessity to save life or prevent undue suffering.

(gg) "Paperclip" personnel of the Army (certain alien specialists), who have entered into a contract with the United States Government for the purpose of performing scientific and technological work for the Department of the Army will be provided emergency medical care at or near the project area to which assigned. Access to civilian medical care will be permitted and expenses incurred as a result of treatment by a civilian hospital will be defrayed by the individual concerned.

§ 577.27 *Fitzsimons General Hospital*. [Revoked.]

[AR 40-506, Oct. 9, 1950] (R. S. 161; 5 U.S.C. 22)

[SEAL]

EDWARD F. WITSELL,  
Major General,  
The Adjutant General.

[F. R. Doc. 50-10121; Filed, Nov. 10, 1950; 8:49 a. m.]



## TITLE 49—TRANSPORTATION

## Chapter I—Interstate Commerce Commission

## Subchapter C—Carriers by Water

## PART 323—UNIFORM SYSTEM OF ACCOUNTS FOR MARITIME CARRIERS

Sec.  
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323.01 Abstract from law: Interstate Commerce Act.

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323.0-4 Submission of questions.  
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323.114 Cash on hand and in transit.  
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323.140 Notes and accounts receivable; related companies.  
323.150 Accounts receivable.  
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323.765 Agency fees and commissions.  
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323.779 Other port expenses.  
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323.789 Other cargo expenses.  
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Sec.	
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OTHER DEBIT ACCOUNTS	
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## APPENDIX

## CLEARANCE ACCOUNTS

323.000	List of clearance accounts.
323.001	Masters and pursers.
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323.010	Agents and branch houses.
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323.030	Collections on unrecorded freight manifests.
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323.040	Bar accounts.
323.045	Shop chest account.
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323.060	Stores, supplies, and equipment aboard vessels.
323.090	Adjustments applicable to prior periods.
323.095	Profit and loss account.

## FINANCIAL STATEMENTS

323.0-20	Balance sheet statement.
323.0-30	Income statement.
323.0-40	Water-line operating revenue and expense statement.

**AUTHORITY:** §§ 323.00 to 323.0-40 issued under sec. 12, 24 Stat. 383, as amended, 54 Stat. 933; 49 U. S. C. 12, 904. Interpret or apply sec. 20, 24 Stat. 388, as amended, 54 Stat. 944; 49 U. S. C. and Sup., 20, 913.

**NOTE:** In this part the numbers assigned to sections include, as whole numbers following the decimal point, the numbers of the prescribed accounts. Cross references to an account are made by citing only the account number portion of the section reference. Instructions, as distinguished from

the texts of prescribed accounts, are designated § 323.0 with the prescribed instruction numbers appearing as subnumbers following a dash.

§ 323.00 *Order of the Interstate Commerce Commission—(a) Objections.* Any interested party may on or before November 30, 1950, file with the Commission a written statement of reasons why the attached system of accounts should not become effective as herein-after ordered and may request oral argument thereon.

(b) *Regulations prescribed.* Unless otherwise ordered after consideration of such objections, the "Uniform System of Accounts for Maritime Carriers," prescribed by order dated November 20, 1947, shall be canceled, effective January 1, 1951, on and after which date all carriers by water subject to the provisions of the Interstate Commerce Act, as amended, which also operate vessels in foreign service, and every lessor thereof, and every receiver, trustee, executor, administrator, or assignee of any such carrier or lessor, shall comply with the "Uniform System of Accounts for Maritime Carriers, Issue of 1950," set forth below.

(c) *Notice.* A copy of this order shall be served on every carrier subject to the attached system of accounts and every lessor thereof, and on every receiver, trustee, executor, administrator, or assignee of any such carrier or lessor, and notice of this order shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

§ 323.01 *Abstract from law: Interstate Commerce Act.* Parts I and III of the Interstate Commerce Act, of which section 313 (c) of part III reads as follows:

The Commission may, in its discretion, for the purpose of enabling it the better to carry out the purposes of this part, prescribe a uniform system of accounts, applicable to any class of water carrier, and a period of time, within which such class shall have such uniform system of accounts, and the manner in which such accounts shall be kept.

**NOTE:** For comparable provisions, under part I, see section 20 (3).

## GENERAL INSTRUCTIONS

§ 323.0-1 *Definitions.* When used in this system of accounts:

(a) "Additions" means structures, facilities, or equipment added to those in service and not replacing property or equipment previously in service.

(b) "Related companies" means companies or persons that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting carrier.

**NOTE:** Where reference is made to control (in referring to a relationship between any person or persons and another person or persons), such reference shall be construed to include actual as well as legal control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders, a voting trust or trusts, a holding or investment company or companies,

or through or by any other direct or indirect means; and to include the power to exercise control.

(c) "Current assets" means cash, as well as those assets that are readily convertible into cash or are held for current operation, and other amounts accruing to the carrier and subject to settlement within one year from date of the balance sheet.

(d) "Current liabilities" means those obligations the amounts of which are definitely determined or can be closely estimated and which are either matured at the date of the balance sheet or become due upon demand or within one year from the date of the balance sheet.

(e) "Debt expense" means all expense in connection with the issuance and sale of evidences of long-term debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds, certificates of indebtedness, and other evidences of debt; fees paid trustees; specific cost of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen for marketing evidences of debt; fees and expenses of listing on exchanges; and other like costs.

(f) "Discount," as applied to securities issued or assumed by the carrier, means the excess of the par or face value of the securities, plus interest or dividends accrued to the date of the sale, over the cash value of the consideration received from the sale.

(g) "Nonshipping property" means property neither used in nor held for transportation service.

(h) "Premiums," as applied to securities issued or assumed by the carrier, means the excess of the cash value of the consideration received at their sale over the sum of their par or face value plus interest or dividends accrued to the date of sale.

(i) "Shipping property" means property which is used or held for use by the carrier in the conduct of its shipping operations.

§ 323.0-2 *Records.* (a) The carrier's records shall be kept with sufficient particularity to show fully the facts pertaining to all entries in its accounts.

(b) Where the general book entries do not contain complete information they shall be supported by other detailed records, cross-referenced for ready identification.

(c) All records shall be filed in such manner as to be readily accessible for examination.

(d) All accounts kept shall conform in number and title to those prescribed herein.

(e) Accounts included in this system may be subdivided if such subaccounts do not impair the integrity of the accounts or records prescribed herein.

(f) The accounts for each month shall be recorded currently so that all transactions applicable to each month, as nearly as may be ascertained, shall be entered in the books of the carrier.

§ 323.0-3 *Unaudited items.* (a) When it is known that a transaction has occurred which affects operating reve-



nues, operating expenses, or income, but the amount involved and its effect upon the accounts cannot be determined with absolute accuracy, the amount thereof shall be estimated and included in the appropriate operating or income and balance-sheet accounts. Any such estimate shall be adjusted as soon as the actual amount is determined.

(b) Accruals shall not be recorded for purely speculative items, but shall be limited to reasonable estimates on reliable information of transactions that will be consummated.

§ 323.0-4 *Submission of questions.* To promote and maintain uniformity of accounting, carriers shall submit all questions of doubtful interpretation of the accounting regulations for consideration and decision to the agency having jurisdiction over the carrier's accounts.

§ 323.0-5 *Terminated voyages.* (a) The carrier shall keep its records in such manner that it can report with respect to operating revenue, operating expense, and other accounts affected, the revenues accruing and the expenses incurred for each terminated voyage of its vessels operated in line service.

(b) The revenues and expenses for uncompleted voyages or periods, included in uncompleted voyage accounts, shall be recorded in such detail that the operating revenue, operating expense, or other accounts affected may be transferred from the uncompleted voyage accounts to the appropriate revenue, expense, and other accounts involved.

§ 323.0-6 *Balance-sheet accounts.* The balance-sheet accounts are intended to disclose the financial condition of the carrier as of a given date by showing the assets, liabilities, capital stock, and surplus (or deficit) of the carrier.

§ 323.0-7 *Conversion of securities.* Journal entries which record the reacquisition of capital stock or funded debt securities by issuing in exchange the carrier's capital stock or funded debt shall be submitted to the Interstate Commerce Commission for approval before being recorded upon the books by carriers reporting to that Commission.

§ 323.0-8 *Contingent assets and liabilities.* Contingent assets and liabilities shall not be included in the accounts, but such records shall be kept as will enable the carrier to report all items of significant amount.

§ 323.0-9 *Revenue accounts.* (a) The revenue accounts are designed to show the amounts of revenue which the carrier becomes entitled to receive from furnishing of transportation service, including service incidental thereto.

(b) The accounting for operating revenues shall be coincident with the transactions which create them. For the purpose of meeting this requirement, the carrier shall account for unaudited revenues upon an accrual basis.

§ 323.0-10 *Expense accounts.* (a) The expense accounts are designed to show expenses of the carrier in furnishing transportation service, and services incidental thereto including the expenses of maintenance (repairs and depreciation)

tion) of the property used in such service.

(b) The accounting for expenses shall be coincident with the transactions which create them. For the purpose of meeting this requirement, the carrier shall account for unaudited expenses upon an accrual basis.

#### BALANCE SHEET ACCOUNTS ASSETS

§ 323.100 *Cash.* (a) This account shall include the amount of current funds available for use on demand in the hands of financial officers or deposited in banks or trust companies including cash in transit for which agents or others have received credit. Cash appropriated for replacement, debt retirements, funded reserves, etc., and cash on deposit to guarantee performance of agreements shall be carried in appropriate accounts numbered 115 and 301 to 312, inclusive. If the withdrawal of any portion of the cash included in this account is restricted for any purpose whatsoever, the balance sheet must carry an appropriate notation to that effect.

(b) This account shall be subdivided as set forth in §§ 323.101, 323.106, 323.111 and 323.114.

§ 323.101 *Cash on deposit; domestic.* This account shall include all cash on deposit in banks in the United States and available for general purposes.

§ 323.106 *Cash on deposit; foreign.* This account shall include all cash on deposit in foreign banks and available for general purposes.

§ 323.111 *Imprest and petty cash funds.* This account shall include cash funds maintained at fixed amounts to be used in making change or in the nature of revolving funds for minor disbursements requiring immediate payment, the funds being regularly reimbursed from the general cash. Subsidiary accounts shall be maintained by agents or employees.

§ 323.114 *Cash on hand and in transit.* This account shall include cash in the hands of financial officers; cash transfers between banks; and cash in transit from agents, branch houses, and employees.

§ 323.115 *Special cash deposits.* (a) This account shall include the amounts of cash on special deposit (other than in special funds or deposits as elsewhere provided) for the payment of dividends, interest, and other debts of a current nature, when such payments are due one year or less from date of deposit; also amounts of cash deposited to insure the performance of contracts to be performed within one year from date of deposit; and other cash deposits of a special nature not provided for elsewhere.

(b) This account shall also include cash realized from the sale of the carrier's securities and deposited with trustees to be held until disbursed for the purpose for which the securities were sold: *Provided*, That cash held for such purposes, including cash held for redemption of securities, shall be included in the appropriate special funds unless the liability

for the disbursement is included under current liabilities.

(c) Cash on deposit in special bank accounts where the funds are available for current requirements shall be included in account 100, Cash.

§ 323.120 *Marketable securities.* This account shall include the cost of government securities and temporary investments in other readily marketable securities which are available for general purposes of the business. Securities issued or assumed by the carrier or by a related company shall not be included in this account. This account shall be subdivided as follows:

121. United States Government securities.  
122. State, county, and municipal securities.

125. Other marketable domestic securities.  
126. Foreign marketable securities.

§ 323.130 *Notes receivable.* This account shall include the amount of all collectible obligations in the form of short-term notes receivable, or other similar evidences (except interest coupons) of money receivable on demand or within one year from date of issue, except notes receivable from related companies subject to current settlement, which shall be included in account 140, "Notes and accounts receivable—Related companies." This account shall be subdivided as follows:

131. Miscellaneous notes receivable.  
135. Subscriptions to capital stock.

§ 323.140 *Notes and accounts receivable; related companies.* (a) This account shall include the amounts receivable from related companies which are subject to current settlement, such as balances in open accounts for services rendered, materials furnished, traffic and interline accounts, rents for use of property, and similar items; also interest, dividends, loans, notes, and drafts for which related companies are liable.

(b) Items which are not subject to current settlement shall be included in account 370, "Non-current receivables—Related companies."

(c) Subsidiary accounts shall be maintained by companies and shall show all essential detail.

§ 323.150 *Accounts receivable.* This account shall be subdivided as set forth in §§ 323.151, 323.155, 323.160, 323.165, 323.169.

§ 323.151 *Traffic accounts receivable.* (a) This account shall include accounts receivable from shippers, consignees, connecting carriers, and others (excluding related companies) arising incident to the carriage of passengers, excess baggage, freight, and mail.

(b) Subsidiary accounts shall be maintained by individual debtors or by vessels and voyages subdivided as between (1) prepaid freight outward and collect freight inward, (2) collect freight outward and prepaid inward (when agents are required to remit in full), (3) connecting carriers, (4) other government departments, and (5) passengers and brokers. Receivables from any agent with whom arrangements are made to disburse vessels from revenue collections shall not be included in this account, but



shall be included in account 010, "Agents and branch houses."

§ 323.155 *Claims receivable.* (a) This account shall include claims transferred from account 361, "Claims pending," including insurance claims which have been compiled and presented to underwriters for payment, and other adjusted claims collectible within one year.

(b) Subsidiary accounts shall be maintained in the names of the insurance underwriters or adjusters, connecting carriers, and others.

§ 323.160 *Maritime Administration; accounts receivable.* This account shall include operating-differential subsidy accruals and such other current receivables as may arise from transactions between the carrier and the Administration.

§ 323.165 *Accounts receivable; miscellaneous.* (a) This account shall include all accounts receivable from other than related companies for which no other account is specifically provided.

(b) Subsidiary accounts shall be maintained alphabetically by names of debtors.

§ 323.169 *Accrued accounts receivable.* (a) This account shall include monthly or other periodical accruals of unmatured receivables, including interest, rentals, dividends, charter hire, except the accrual of interest on securities on deposit in account 301, "Capital reserve fund," and account 302, "Special reserve fund," and all other unaudited current items receivable accrued to the date of the balance sheet.

(b) No amounts representing interest, dividends, or rents receivable shall be included in this account unless collection thereof is reasonably assured by past experience, anticipated provisions, or otherwise.

(c) No dividends or other returns on securities issued or assumed by the company shall be included in this account.

(d) Interest, dividends, and rents receivable from related companies shall be included in account 140, "Notes and accounts receivable—Related companies."

(e) This account shall be subdivided as follows: Interest, rentals, dividends, charter hire, etc.

§ 323.170 *Inventories.* (a) This account shall include the cost, less trade discounts, of all unissued and unapplied materials, articles in process of manufacture by the carrier, fuel, tools, stationery, and other stores and supplies, but excluding fuel, stores, and supplies on board vessels, and spare parts includible in account 362, "Spare parts."

(b) For balance sheet purposes only, this account shall include the balances on untermated voyages in clearing account 040, "Bar accounts," and clearing account 045, "Slop chest account."

(c) The costs chargeable to this account are the actual costs of the material and supplies at point of free delivery, plus custom duties, sales and other taxes, insurance, inspection, special tests, loading and unloading, and transportation charges paid for transporting the material from the free point of delivery to the carrier's line. No charge shall be

made to this account for the cost of transporting material and supplies when performed by the carrier.

(d) An annual inventory of material and supplies shall be taken, except in instances where inventories are waived by the Interstate Commerce Commission or the Maritime Administration, and the necessary adjustments made to bring this account into harmony with actual inventory balance. In effecting such adjustments, determined differences for important classes of material shall be equitably assigned among the accounts to which such classes are ordinarily chargeable. Other differences shall be equitably apportioned among the primary accounts.

(e) This account shall be subdivided as set forth in §§ 323.171, 323.175, 323.180, 323.185, and 323.189.

§ 323.171 *Vessels stores, supplies, and equipment ashore.* (a) This account shall include the cost of all stores, supplies, and equipment held for delivery to vessels at some future date, including quantity purchases warehoused and delivered to vessels as required.

(b) Subsidiary accounts shall be so maintained as to show location of inventories.

§ 323.175 *Other shipping inventories.* (a) This account shall include the cost of all stores, supplies, and equipment held for use in the conduct of the shipping business and its auxiliaries, such as terminal, cargo handling, tug and lighters, and other incidental shipping operations, for which no other account is specifically provided.

(b) Subsidiary accounts shall be so maintained as to show location of inventories.

§ 323.180 *Non-shipping inventories for sale.* In instances of companies engaged in non-shipping enterprises, inventories of merchandise for sale shall be included in this account. The account shall be maintained so as to show separately the major classes of inventory such as raw materials, work in process, and finished goods.

§ 323.185 *Non-shipping inventories for consumption.* This account shall include the cost of all stores, supplies, and equipment, held for use in the conduct of non-shipping enterprises, other than merchandise for sale.

§ 323.189 *Miscellaneous inventories.* This account shall include the cost of all stores, supplies, and equipment acquired for use in the conduct of the business, which cannot be allocated as between shipping and non-shipping enterprises.

§ 323.199 *Other current assets.* This account shall include the amount of assets of a current nature not includible in any of the foregoing current asset accounts. Subsidiary accounts shall be maintained so as to show separately each class of other current assets.

§ 323.200 *Untermated voyage expense.* (a) This account shall be charged with all vessels expenses while voyages are in progress. After each voyage has terminated, and substantially all ex-

penses have been recorded, the balance in the account shall be transferred to account 700, "Operating expense—Terminated voyages."

(b) In instances where inventories of vessels stores, supplies, and/or equipment are taken and priced at the end of each voyage, the value of such inventories shall be credited in this account to the terminating voyage and charged to the succeeding voyage.

(c) Subsidiary accounts are to be maintained by vessels and consecutively by voyages, and according to the classification of expenses shown in the chart of accounts.

§ 323.300 *Special funds and deposits.* This account shall be subdivided as set forth in §§ 323.301–304, 323.306, 323.309, and 323.312.

§ 323.301 *Capital reserve fund.* (a) This account shall be charged with cash and approved securities deposited in this fund, and shall be credited with withdrawals therefrom in accordance with provisions of section 607 (b) of the Merchant Marine Act, 1936, and under such rules and regulations as the Maritime Administration may issue from time to time.

(b) Subsidiary accounts are to be maintained by depositories or trustees, as the case may be, and further subdivided to show the amount of (1) cash, and (2) marketable securities.

§ 323.302 *Special reserve fund.* (a) This account shall be charged with cash and approved securities deposited in this fund, and shall be credited with withdrawals therefrom in accordance with section 607 (c) of the Merchant Marine Act, 1936, and under such rules and regulations as the Maritime Administration may issue from time to time.

(b) Subsidiary accounts are to be maintained as described in account 301.

§ 323.303 *Construction reserve fund.* (a) This account shall be charged with cash and the cost of approved securities deposited in such fund, and shall be credited with withdrawals therefrom in accordance with the provisions of section 511 of the Merchant Marine Act, 1936, as amended, and section 112 (b) of the Internal Revenue Code, and other Internal Revenue Acts. It shall also include accretions on investments in such fund when retainable therein.

(b) Subsidiary accounts are to be maintained as described in account 301.

§ 323.304 *Insurance funds.* (a) This account shall include cash, marketable securities, and other quick assets placed on deposit or in the hands of trustees to guarantee the satisfaction of obligations for losses in instances where the carrier is a self-insurer in whole or in part.

(b) Subsidiary accounts shall be maintained by depositories or trustees, as the case may be, and further subdivided as to (1) cash, and (2) marketable securities.

§ 323.306 *Debt retirement funds.* (a) This account shall include cash, marketable securities, and other quick assets placed on deposit or in the hands of trustees as a sinking fund to meet obli-



gations maturing in the future, or to carry out such operations as the retirement of preferred stock or the purchase of serial bonds.

(b) Subsidiary accounts shall be maintained by depositories or trustees, further subdivided to show cash or marketable securities and purposes of the fund.

§ 323.309 *Other special funds.* (a) This account shall include cash, marketable securities, and other quick assets appropriated for replacement of unsubsidized vessels (except in instances where account 303, "Construction reserve fund," is applicable), to fund reserves for pensions, and any other special fund for which no specific account is provided.

(b) Subsidiary accounts shall be maintained for each class of fund by depositories or trustees, and further subdivided to show (1) cash, and (2) marketable securities.

§ 323.312 *Special and guaranty deposits.* (a) This account shall include cash and the cost of securities deposited to guarantee the performance of conference and similar agreements; also deposits in lieu of mortgaged property sold, and other trust deposits, to be held until equivalent property is acquired or pending other disposition. This account shall also include deposits on containers, such as oil drums, ammonia cylinders, etc.

(b) Subsidiary accounts shall be maintained by depositories.

§ 323.315 *Investments.* This account shall be subdivided as set forth in §§ 323.316, 323.320, 323.325, 323.328, and 323.329.

§ 323.316 *Securities of related companies.* This account shall include the investment in securities issued or assumed by related companies.

§ 323.320 *Non-current receivables; related companies.* (a) This account shall include all loans, advances, and other receivables from related companies for other than services rendered, supplies furnished, and other transactions customarily subject to current settlement.

(b) Subsidiary accounts shall be maintained by companies and shall show all essential detail.

§ 323.325 *Cash value of life insurance.* This account shall include the cash surrender value of life insurance policies, under which the carrier is the beneficiary, less the amount of any loans which have been obtained on such policies and not repaid.

§ 323.328 *Other investments.* This account shall include the investment in unpledged securities of other than related companies, including investment advances to companies and individuals, and miscellaneous investments not provided for elsewhere.

§ 323.329 *Reserve for revaluation of investments.* (a) This account shall be credited at the close of each accounting period with amounts necessary to reflect the decline in value of securities and other assets held as investments, where there appears to be a permanent

impairment in their value, by contra charge to account 599, "Earned surplus—Unappropriated."

(b) When securities are disposed of, the reserve balance in this account applicable to such securities shall be charged hereto.

§ 323.330 *Property and equipment.* (a) This account shall include the cost of acquisition or construction, including additions and betterments, of property and equipment owned by the carrier; also the amount of appreciation, if any, which the carrier is permitted to record. (Carriers coming within the jurisdiction of the Interstate Commerce Commission must secure the approval of that Commission before appreciating the value of any vessels or equipment.)

(b) This account shall be subdivided as set forth in §§ 323.331, 323.332, 323.337, 323.338, 323.343, 323.344, 323.349, 323.350, 323.353, 323.354, and 323.359.

§ 323.331 *Floating equipment; vessels.* (a) This account shall include the cost of construction or acquisition, including additions and betterments, of vessels (steamships and motorships) and of appurtenances, furniture, and fixtures necessary to equip them for service, including inspection, trial runs, and tests.

(b) As regards vessels with respect to which an operating-differential subsidy is paid, capitalizable costs must be determined in accordance with applicable orders, rules, and regulations prescribed or adopted by the Maritime Administration.

(c) Subsidiary accounts shall be maintained in such manner as to show by vessels the original cost to the carrier and cost of additions and betterments.

§ 323.332 *Reserve for amortization and depreciation; vessels.* (a) This account shall be credited with all depreciation on vessels charged to account 981, "Depreciation—Floating equipment—Vessels," and with amortization of appreciation on vessels charged to account 595, "Appreciation surplus."

(b) Credits to this account applicable to subsidized vessels shall be computed on a twenty-year life expectancy, except in instances where some other basis is specifically authorized by the Maritime Administration, with such allowances for residual values as approved by that Administration, and in accordance with applicable orders, rules, and regulations prescribed or adopted by the Maritime Administration.

(c) Subsidiary accounts shall be maintained by vessels.

§ 323.337 *Other floating equipment.* (a) This account shall include the cost of construction or acquisition, including additions and betterments, of other floating equipment, such as tugs, barges, scows, launches, lighters, floating cranes, etc., and of appurtenances, furniture, and fixtures necessary to equip for service including inspection, trial runs, and tests.

(b) Subsidiary accounts shall be maintained in such manner as to show the foregoing information by the various kinds of other floating equipment.

§ 323.338 *Reserve for amortization and depreciation; other floating equipment.* (a) This account shall be credited with all depreciation charged to account 984, "Depreciation—Other floating equipment," and with amortization of any appreciation thereof.

(b) Subsidiary accounts should be maintained in the same manner as the corresponding accounts supporting account 337.

§ 323.343 *Terminal property and equipment.* (a) This account shall include the cost of construction or acquisition, including additions and betterments, and any appreciated book value of terminal, land, buildings (including improvements to property under long-term lease), shore cranes, trucks, furniture and fixtures, and other terminal gear and equipment.

(b) Subsidiary accounts shall be subdivided as between the various kinds of property and equipment, and shall be maintained in such manner as to show location, original cost, cost of additions and betterments, and any appreciation of book value.

§ 323.344 *Reserve for amortization and depreciation; terminal property and equipment.* (a) This account shall be credited with all depreciation on terminal property and equipment which is charged to account 987, "Depreciation—Terminal property and equipment"—and with amortization of any appreciation thereof.

(b) Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting account 343.

§ 323.349 *Other shipping property and equipment.* (a) This account shall include the cost, cost of additions and betterments, and any appreciated book value of land and buildings, furniture and fixtures, stevedoring and other cargo handling gear, repair yards, highway vehicles, and any other property and equipment used exclusively in shipping and auxiliary operations which are not applicable to accounts 331, 337, and 343.

(b) Subsidiary accounts shall be subdivided as between the various kinds of property and equipment and maintained in such manner as to show location, original cost, cost of additions and betterments, and any appreciation of book value.

§ 323.350 *Reserve for amortization and depreciation; other shipping property and equipment.* (a) This account shall be credited with all depreciation on other shipping property and equipment (as described in account 349) which is charged to account 988, "Depreciation—Other shipping property and equipment."

(b) Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting account 349.

§ 323.353 *Non-shipping property and equipment.* (a) In instances where companies are engaged in non-shipping enterprises all property and equipment which can be allocated properly to such non-shipping enterprises shall be included in this account.



(b) Subsidiary accounts shall be subdivided as between the various kinds of non-shipping property and equipment, and maintained in such manner as to show location, original cost, and cost of additions.

§ 323.354 *Reserve for amortization and depreciation; non-shipping property and equipment.* (a) This account shall be credited with all depreciation on non-shipping property and equipment which is charged to account 996, "Depreciation—non-shipping property and equipment," and with amortization of any appreciation thereof.

(b) Subsidiary accounts shall be maintained in the same manner as the corresponding accounts supporting account 353, "Non-shipping property and equipment."

§ 323.359 *Construction work in progress.* (a) This account shall be charged with all payments incident to the costs on vessels or other transportation property in process of construction which can be capitalized in accordance with sound accounting procedure.

(b) Subsidiary accounts shall be subdivided as between the various kinds of construction, and maintained in such manner as to show type of construction and location. When the construction is completed, the cost thereof shall be credited to this account and charged to the appropriate property accounts.

§ 323.360 *Other assets.* This account shall be subdivided as set forth in §§ 323.361, 323.362, 323.364, 323.365, 323.367-369, and 323.374.

§ 323.361 *Claims pending.* (a) This account shall include any claims in litigation, and insurance claims in process of compilation or adjustment. After adjudication of claims in litigation, or adjustment of insurance claims, this account shall be credited and a charge made to account 155, "Claims receivable." Deductible average insurance losses (if policies provide deductibles) should at the same time be transferred to account 570, "Reserve for insurance."

(b) Subsidiary accounts shall be subdivided as between hull underwriters, P. & I. underwriters, general average claims connecting carriers, and such further classes as may be necessary. Each group of subsidiary accounts shall be maintained by vessels and voyages supported by sufficient detail to permit ready identification and analysis of each claim.

§ 323.362 *Spare parts.* This account shall include the acquisition cost (or other applicable acquisition base) of shore side reserve spare parts and spare equipment acquired as stand-by equipment, such as propellers, propeller blades, tail shafts, crank shafts, pumps, rudders, hoisting engines, generators, rotors, anchors, etc., held for future installation on vessels of the carrier, the individual minimum gross book value of which is not less than \$1,000. (The use of this account is mandatory for carriers having vessels under operating-differential subsidy agreements with the Maritime Administration.)

§ 323.364 *Notes and accounts receivable from officers and employees.* This account shall include all amounts due from officers, directors, and employees other than unpaid subscriptions to capital stock. Records supporting entries to this account and subsidiary accounts shall be so maintained as to show separately such major classes as officers' personal accounts, employees' salary advances, and amounts due for such items as group insurance, and retirement annuity deposits.

§ 323.365 *Interest accruals for deposit in capital reserve fund.* This account shall include the monthly or periodical accruals of interest on securities on deposit in account 301, "Capital reserve fund" and Account 302, "Special reserve fund."

§ 323.367 *Deferred operating-differential subsidy receivable.* This account shall include that part (if any) of accrued operating-differential subsidy receivable, the payment of which is withheld by the Maritime Administration, pursuant to Public Law 862, 80th Congress, or any subsequent legislation having the same or substantially similar force and effect.

§ 323.368 *Other non-current notes and accounts receivable.* (a) This account shall include all non-current receivables from other than officers, employees, or related companies which, by agreement, are to run for more than one year from date established.

(b) Subsidiary accounts shall be maintained by individual debtors.

§ 323.369 *Reserve for doubtful notes and accounts receivable.* This account shall be credited at the close of each accounting period with the amount charged to account 975, "Doubtful notes and accounts receivable," to provide for estimated uncollectible notes and accounts. (For balance sheet purposes, the balance in this account shall be segregated between current and non-current items.)

§ 323.374 *Miscellaneous other assets.* This account shall include the estimated value of salvage recoverable from property retired when the recovery of the salvage is deferred for any reason; funds on deposit with closed banks; and all other deferred items not covered by other deferred asset accounts.

§ 323.375 *Deferred charges and prepaid expenses.* This account shall be subdivided as set forth in §§ 323.376, 323.380, 323.384-386, and 323.389.

§ 323.376 *Unexpired insurance.* This account shall include the unexpired amount of insurance premiums prepaid, or recorded as a liability in advance. As these premiums accrue periodical charges equivalent to pro rata insurance costs are to be made to account 200, "Unterminated voyage expense," or to other appropriate expense accounts, with concurrent credit to this account. This account shall be subdivided to show separately prepayments on the several classes of insurance.

§ 323.380 *Advances to employees for expenses.* (a) This account shall include

all amounts advanced to officers and employees for travel, entertainment, and similar expenses, from which such expenses are to be paid and accounted for. This account shall not include imprest and petty cash funds in fixed amounts held by employees and branch offices for the purpose of making minor expenditures, requiring immediate payments, for which such funds are regularly reimbursed.

(b) Subsidiary accounts shall be maintained by employees, agents, or branch offices.

§ 323.384 *Debt discount and expense.* (a) This account shall include all discount and expense for all classes of funded debt. The debt discount and expense shall be amortized periodically over the respective lives of the securities by charge to account 971, "Amortization—Debt discount and expense."

(b) When an issue of funded debt, or any part thereof, is refunded and at the date of refunding there is a balance of unamortized discount and expense relating to such issue, such balance, together with any premium paid in retiring such issue, shall be charged to account 599, "Earned surplus—Unappropriated."

§ 323.385 *Leaseholds.* (a) This account shall include the unamortized balance of the cost of acquiring long-term leases including rental applicable to future periods paid in advance, and the cost of alterations thereto and fixtures installed in leased property. This account should not include buildings erected on land under long-term lease or improvements thereto which shall be carried in appropriate property accounts.

(b) Amounts included in this account shall be amortized through such periodic charges to account 972, "Amortization—Leaseholds," as may be necessary for equitable cost distribution.

§ 323.386 *Organization and pre-operating expenses.* This account shall include the unamortized balance of expenses incurred in the formation and development of the business. The balance of this account shall be amortized by annual charges to account 973, "Amortization—Organization and pre-operating expense."

§ 323.389 *Other deferred charges and prepaid expenses.* This account shall include all deferred charges and prepaid expenses not provided for elsewhere, such as prepaid interest, taxes, rentals, advertising, etc. As the term expires for which prepayment was made, this account shall be credited and a corresponding charge made to the appropriate expense accounts. Minor items may be charged directly to the appropriate accounts.

§ 323.390 *Goodwill and other intangible assets.* This account shall be subdivided as set forth in §§ 323.391 and 323.399.

§ 323.391 *Goodwill.* This account shall include only good will actually purchased in taking over assets, trade name, etc., calculated to enhance future profits of the business.



§ 323.399 *Other intangible assets.* This account shall include the purchase price of such intangible assets as patents, copyrights, operating rights, etc.

#### LIABILITIES

§ 323.400 *Notes payable.* (a) This account shall include the face value of notes, drafts, and other evidences of indebtedness issued or assumed by the carrier (except interest coupons) which are payable on demand or within one year from date of issue.

(b) This account shall be subdivided as set forth in §§ 323.401, 323.410, and 323.414.

§ 323.401 *Bank loans.* Subsidiary accounts shall be subdivided to show separately (a) amount secured, and (b) amount unsecured.

§ 323.410 *Insurance notes.* This account shall include the face amount of notes issued by the company to cover deferred payments of insurance premiums.

§ 323.414 *Other short-term notes.* This account shall include notes payable within one year from date of issue, for which no other account is specifically provided, but excluding notes issued to related companies. This account shall be maintained to show (a) notes secured, and (b) notes unsecured.

§ 323.415 *Notes and accounts payable; related companies.* (a) This account shall include amounts payable to related companies which are subject to current settlement, such as credit balances in open accounts for services rendered, materials furnished, traffic and interline accounts, claims, rents, and for interest, dividends, loans, notes, and drafts.

(b) No amount representing dividends payable shall be included in this account unless they have been declared.

(c) Items which are not subject to current settlement shall be included in account 541, "Non-current payables—Related companies."

(d) Subsidiary accounts shall be maintained by companies and shall show all essential detail.

§ 323.420 *Accounts payable.* This account shall be subdivided as set forth in §§ 323.421, 323.422, 323.428, 323.430, 323.438-440, and 323.459.

§ 323.421 *Trade accounts payable.* This account shall include all liabilities currently due to trade creditors for services rendered and supplies furnished in the general conduct of the business.

§ 323.422 *Traffic accounts payable.* This account shall include exchange orders and other amounts due connecting carriers, freight and passenger brokerage, amounts due for hotel reservations and sightseeing tours, custodian funds payable such as head taxes, freight and passenger manifest stamp taxes, consular fees; advance, prepaid beyond, and transshipping charges, and claims payable, but excluding amounts due related companies.

§ 323.428 *Officers and employees accounts payable.* This account shall include amounts due to officers, directors, individual stockholders, and employees,

which are payable within one year from the date the liability is incurred.

§ 323.430 *Maritime Administration; accounts payable.* This account shall include all current accounts payable to the Maritime Administration, including accrued interest, that arise from transactions with that agency.

§ 323.438 *Dividends payable.* This account shall include the amount of dividends declared on actually outstanding capital stock, unpaid at the date of the balance sheet, except dividends payable to related companies which shall be reflected in account 415, "Notes and accounts payable—Related companies."

§ 323.439 *Miscellaneous accounts payable.* This account shall include all current accounts payable to other than related companies, including unclaimed wages, taxes withheld or collected from others for the account of taxing agencies, and other items for which no other account is specifically provided.

§ 323.440 *Accrued taxes payable.* (a) This account shall include the accruals of all taxes payable. Subsidiary accounts shall be maintained as between:

- (1) Federal income tax.
- (2) Federal old age benefit tax.
- (3) Unemployment insurance tax.
- (4) Foreign.
- (5) Other.

(b) Taxes withheld or collected from others for the account of taxing agencies shall be included in account 439, "Miscellaneous accounts payable."

§ 323.459 *Other accrued accounts payable.* (a) This account shall include monthly or other periodical accruals of unmatured payables other than taxes.

(b) Subsidiary accounts shall be maintained as between (1) interest, (2) rentals, (3) voyage payrolls, and such other classes as frequently occur.

§ 323.479 *Other current liabilities.* (a) This account shall include all current liabilities for which no classification is elsewhere provided.

(b) Subsidiary accounts shall be maintained to show separately each class of current liability.

§ 323.489 *Miscellaneous reserves for unrecorded liabilities.* This account shall include reserves provided to cover known current obligations or commitments, either actual or estimated. When the obligation or commitment falls due and the amount thereof is definitely known, this account shall be debited and the proper payable account credited. This account should not be confused with other reserve accounts created for specific purposes.

§ 323.495 *Advance ticket sales and deposits.* This account shall include the credit balance remaining in account 025, "Collections and deposits for passenger transportation," after the balances in that account have been analyzed and those relating to completed transactions have been transferred to the appropriate other accounts designated in the chart.

§ 323.500 *Unterminated voyage revenue.* (a) This account shall be credited with the gross freight, passenger,

mail, excess baggage, salvage, and other voyage revenue as soon as the manifests are ready for journalization. The account shall be charged with the total of the revenue of each terminated voyage, when account 600, "Operating revenue—Terminated voyages," is credited.

(b) The subsidiary accounts are to be maintained alphabetically by vessels and consecutively by voyages, according to the classification of revenue as shown on the chart of accounts.

(c) Postings shall be subdivided as between revenue earned on outward, inward, and intermediate legs of voyages.

(d) For purposes of postings in subsidiary accounts, coastwise and intercoastal service shall be deemed to be all commerce conducted by vessels between ports of the forty-eight states of the United States and foreign commerce shall be deemed to be all commerce conducted by vessels over the seas other than commerce between the ports of the forty-eight states of the United States; *Provided*, That, with respect to operators receiving an operating-differential subsidy, the subdivision in the subsidiary accounts shall be expanded so as to show, separately, revenue earned on coastwise and/or intercoastal legs of voyages described in section 605 (a) of Title VI of the Merchant Marine Act, 1936, as amended, as well as commerce between ports of the forty-eight states of the United States as hereinbefore required.

§ 323.525 *Long-term debt.* This account shall be subdivided as set forth in §§ 323.526, 323.530, and 323.534.

§ 323.526 *Mortgage notes: Maritime Administration.* (a) This account shall include all mortgage notes payable to the Maritime Administration.

(b) Subsidiary accounts shall be maintained by vessel and subdivided as between Merchant Ship Sales Act of 1946 and Merchant Marine Act, 1936.

§ 323.530 *Mortgage bonds and debentures.* This account shall include the face amount of bonds and debentures and shall be maintained to show full particulars in respect to each issue outstanding. Reacquired bonds and debentures shall be charged to this account at face amount.

§ 323.534 *Other long-term debt.* This account shall include all long-term obligations, excluding amounts due related companies, for which no other account has been specifically provided, and shall be subdivided to show separately long-term obligations secured by capital assets and unsecured long-term debt.

§ 323.540 *Other liabilities.* This account shall be subdivided as set forth in §§ 323.541, 323.549, 323.550, and 323.554.

§ 323.541 *Non-current payables; related companies.* (a) This account shall include all loans, advances, and other payables to related companies not subject to current settlement.

(b) Subsidiary accounts shall be maintained by companies and shall show all essential detail.

§ 323.549 *Non-current notes and accounts payable; officers and employees.* This account shall include all short-term



notes and accounts payable to officers, directors, individual stockholders, and employees, which by arrangement become due later than one year from date established.

§ 323.550 *Recapturable profits: Maritime Administration.* (a) If excess profits accrue to the Maritime Administration under the "recapture" provisions of sections 606 and 607 of the Merchant Marine Act, 1936, as amended, this account shall, at the end of the first accounting period in which such profits accrue, be credited with the amount thereof. At the close of each succeeding accounting period within the recapture period involved, this account shall be adjusted so as to reflect the net amount of such excess profits accrued to the Administration as at that date.

(b) The account shall be charged with amounts transferred to account 430, "Maritime Administration—Accounts Payable."

§ 323.554 *Miscellaneous other liabilities.* This account shall include all liabilities which cannot be allocated properly to any other account classification.

§ 323.555 *Deferred credits.* This account shall be subdivided as set forth in §§ 323.556 and 323.564.

§ 323.556 *Premium on funded debt.* (a) This account shall include premiums for all classes of funded debt which are to be amortized periodically over the respective lives of the securities by credit to account 691, "Release of premium on long-term debt."

(b) When an issue of funded debt or any part thereof is refunded and at date of refunding there is a balance of unamortized premium relating thereto, the amount of such balance shall be credited to account 599, "Earned surplus—Unappropriated."

§ 323.564 *Miscellaneous deferred credits.* This account shall include all deferred income and unadjusted credits for which no other account is specifically provided, such as unexpended proceeds from insurance recoveries.

§ 323.565 *Operating reserves.* This account shall be subdivided as set forth in §§ 323.566, 323.570, 323.571, and 323.579.

§ 323.566 *Reserve for repairs.* (a) When reserves are provided for equalization of repair expenses incurred at domestic ports, this account shall be credited and account 200, "Unterminated voyage expense," charged. Actual repair expenses incurred at the domestic ports will be charged to this account. Repair expenses incurred at foreign ports will be charged direct to account 200. Any balance in this account applicable to terminated voyages at the end of the accounting year shall be distributed equally to such voyages in account 700, "Operating expense—Terminated voyages," after all repair expenses actually incurred and all commitments against voyages terminated during the period have been recorded.

(b) Subsidiary accounts shall be arranged alphabetically by vessel and consecutively by voyages.

§ 323.570 *Reserve for insurance.* (a) Agreed amounts for Marine and P. & I. Insurance deductibles (if provided in the policies) should be charged to each voyage in account 200, "Unterminated voyage expense," and the corresponding credits posted to this account. When the amount within the deductibles average chargeable against each voyage is determined, it should be transferred from account 361, "Claims pending," as a charge to this account.

(b) This account may also be used for equalization of other insurance risks assumed by the carrier, as for example, self-carried workmen's compensation, and public liability insurance. At the end of each accounting year, any balance in this account applicable to voyages terminated during the preceding accounting year, in those instances where the records indicate that all claims have been settled, should be transferred to account 090, "Adjustments applicable to prior periods."

(c) Subsidiary accounts shall be maintained by the various classes of insurance for which provisions are made and shall be arranged alphabetically by vessel and consecutively by voyage.

§ 323.571 *Reserve for pensions and welfare.* This account shall include the liability of the carrier for the amount of assets (whether contributed by the carrier, by the employees, or by others) in the hands of the treasurer or of a trustee or manager as the administrator of employees' pension, savings, relief, hospital, or other association funds.

§ 323.579 *Miscellaneous operating reserves.* (a) This account shall include all provisions for the equalization of operating expenses for which no other reserve account is specifically provided.

(b) Subsidiary accounts shall be maintained by the various classes of reserve arranged alphabetically by vessels and consecutively by voyages, or by other accounting units.

§ 323.580 *Net worth.* This account shall be subdivided as set forth in §§ 323.581 and 323.585.

§ 323.581 *Capital stock.* (a) This account shall include the par value, or for stock without par value the money value of the consideration received, in respect of capital stock or other form of proprietary interest in the carrier which has been issued to purchasers and has not been reacquired and canceled. It shall also include stock issued representing appropriations of surplus for stock dividends. When capital stock is retired, this account shall be charged with the book value at which such stock is recorded herein. Capital stock reacquired and held for resale or investment shall be charged to this account at a value equivalent to its book liability. The book value of nonpar stock reacquired shall be determined by a prorate of the amount recorded for shares of the particular subclass of stock of which the shares reacquired are a part actually outstanding immediately prior to acquisition.

(b) The credits hereto shall be divided as follows:

(1) *Preferred stock.* (Stock having a preference or priority in respect to dividend participation.)

(2) *Common stock.* (Stock entitled to a dividend, if any, after preferred stock.)

(c) A separate record shall be kept for each subclass showing the number of shares authorized by the articles of incorporation and amendments, the number of shares issued, the number of shares reacquired, the number of shares canceled, the number of shares outstanding, and their book value.

§ 323.585 *Capital stock subscribed.* This account shall include the amount of subscriptions to capital stock of the carrier. It shall be credited with the par value, or with the subscription price of stock without par value, exclusive of dividends, if any. Concurrently, account 135, "Subscriptions to capital stock," shall be debited with the agreed price and any discount or premium shall be included in the appropriate account. When properly executed stock certificates are issued, this account shall be debited and account 581, "Capital stock," credited.

§ 323.587 *Discount on capital stock.* (a) This account shall include the discount suffered and commissions paid in connection with the sale of capital stock. Records supporting the entries to this account shall be maintained to show the discount and commissions on each class and series of capital stock.

(b) When capital stock is reacquired, the amount in this account with respect to the shares reacquired shall be credited hereto.

§ 323.590 *Capital surplus.* (a) This account shall include the amount of capital donated or paid in as surplus (including premiums and assessments on capital stock) and also gains from reacquired or donated shares of capital stock, from forfeiture of subscriptions and from reduction of the par or recorded value of capital stock.

(b) This account shall be charged with amounts included herein capitalized by stock dividends or otherwise; losses from retirement or resale of reacquired shares not exceeding the credit herein applicable thereto; and may be charged with discount, commissions, and expense on capital stock to the extent of credits herein applicable thereto.

§ 323.595 *Appreciation surplus.* (a) This account shall be credited with appreciation, if any, of capital assets which the carrier has been permitted to appraise at a higher value than cost less depreciation at time of appraisal. The account shall be debited with annual amortization of the amount of appreciation charged to the affected property accounts.

(b) Entries made to this account must be complete in detail.

§ 323.598 *Earned Surplus; appropriated.* (c) Surplus appropriated for replacement of capital assets, debt retirement, contingencies, and other funded reserves shall be credited to this account with a corresponding charge to account 599, "Earned surplus—Unappropriated."



(b) Subsidiary accounts shall be maintained by classes of appropriations.

§ 323.599 *Earned surplus; unappropriated.* (a) All profits or losses shown in account 095, "Profit and loss account," at the end of the accounting year, adjustments shown in account 090, "Adjustments applicable to prior periods," unamortized balance of discount or premium on reacquired funded debt, and extraneous or nonrecurring profits or losses arising from acquisition or disposal of capital assets, or otherwise, shall be recorded in this account.

(b) Any part of earned surplus appropriated for any purpose shall be charged to this account, including excess profits accruing to the Maritime Administration under the "recapture" clauses in sections 606 and 607 of the Merchant Marine Act, 1936, which shall be credited to account 550, "Recapturable profits—Maritime Administration."

#### INCOME ACCOUNTS

##### WATER LINE OPERATING REVENUE

§ 323.600 *Operating revenue; terminated voyages.* (a) This account shall include all revenue on terminated voyages transferred from account 500, "Unterminated voyage revenue." Revenue items recorded on terminated voyages, after the transfer has been made, shall be posted in detail direct to this account. Revenue items arising in connection with voyages terminated in prior years shall be posted to account 090, "Adjustments applicable to prior periods."

(b) Subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages, according to the classification of revenues, as shown in the chart of accounts. Postings shall be subdivided as between revenues earned on outward, inward, and intermediate legs of voyages.

(c) For purposes of postings in subsidiary accounts, coastwise and intercoastal service shall be deemed to be all commerce conducted by vessels between ports of the forty-eight States of the United States and foreign commerce shall be deemed to be all commerce conducted by vessels over the seas other than commerce between the ports of the forty-eight States of the United States: *Provided, That, with respect to operators receiving an operating-differential subsidy, the subdivision in the subsidiary accounts shall be expanded, so as to show, separately, revenue earned on coastwise and/or intercoastal legs of voyages described in section 605 (a) of Title VI of the Merchant Marine Act, 1936, as amended, as well as commerce between ports of the forty-eight States of the United States as hereinbefore required.*

(d) The same subsidiary ledger forms may be used for both account 500 and account 600, and the sheets may be physically transferred or the totals, by classifications, transferred to new sheets, as the carrier elects.

(e) This account shall be subdivided as set forth in §§ 323.601, 323.605, 323.608, 323.612, 323.615-617, 323.619, 323.620, and 323.624.

§ 323.601 *Freight; foreign.* (a) This account shall include all revenue accru-

ing from the transportation of freight based upon tariff rates or in the absence of tariff provisions on basis of contracts. It shall include revenue earned from the carriage of:

- (1) General cargo.
- (2) Refrigerated cargo.
- (3) Bulk cargo.
- (4) Dead freight.
- (5) Express.
- (6) Heavy lift charges.
- (7) Primage.
- (8) Revenue from cargo charters (contracts).

(b) It will also include the surcharge on freight revenue.

(c) It shall be charged with refunds due to errors in classification or computation of rates and charges; refunds due to errors in routing or shipping freight; refunds and uncollectible charges on lost, damaged, or destroyed freight shipments; and with refunds of overcharges assumed by the carrier under the voucher minimum.

§ 323.605 *Freight; coastwise and intercoastal.* (a) This account shall include all revenue accruing from the transportation of freight based upon tariff rates or in the absence of tariff provisions on basis of contracts. It shall include revenue earned from the carriage of:

- (1) General cargo.
- (2) Refrigerated cargo.
- (3) Bulk cargo.
- (4) Dead freight.
- (5) Express.
- (6) Heavy lift charges.
- (7) Revenue from cargo charters (contracts).

(b) It will also include the surcharge on freight revenue.

(c) It shall be charged with refunds due to errors in classification or computation of rates and charges; refunds due to errors in routing or shipping freight; refunds and uncollectible charges on lost, damaged, or destroyed freight shipments; and with refunds of overcharges assumed by the carrier under the voucher minimum.

§ 323.608 *Passenger; foreign.* This account shall include all revenue accruing from the transportation of passengers based upon tariff rates. It shall include the revenue from transportation of passengers, the rental of staterooms, berths, or living accommodations, and the furnishing of meals.

§ 323.612 *Passenger; coastwise and intercoastal.* (a) This account shall include all revenue accruing from the transportation of passengers based upon tariff rates. It shall include the revenue from transportation of passengers, the rental of staterooms, berths, or living accommodations, and the furnishing of meals.

(b) The credits to this account shall be subdivided as follows among (1) revenue from passenger fares, (2) revenue from staterooms, (3) revenue from meals, and (4) revenue that cannot be separated among subparagraphs (1), (2), and (3) of this paragraph.

§ 323.615 *U. S. mail; foreign.* This account shall include revenue from the transportation of United States mail be-

tween foreign ports and between domestic and foreign ports. It shall be charged with mail penalties imposed upon the carrier.

§ 323.616 *U. S. mail; coastwise and intercoastal.* This account shall include revenue from the transportation of United States mail between the ports of the 48 states of the United States. It shall be charged with mail penalties imposed upon the carrier.

§ 323.517 *Foreign mail.* This account shall include revenue from the transportation of mail of countries other than the United States. It shall be charged with mail penalties imposed upon the carrier.

§ 323.619 *Ad valorem.* This account shall include all revenue from the transportation of cargo, the charges for the transportation of which are based on a percentage of the invoiced value thereof, such as bullion, currency, precious metals, etc.

§ 323.620 *Charter revenue.* This account shall include revenue from contracts for the charter of vessels to others when the amount receivable for charter is not directly related to and dependent upon the commodities and volume transported, such as bareboat and time form charters. The compensation is usually based upon daily or monthly hire of the vessel.

§ 323.624 *Other voyage revenue.* This account shall include all revenue accruing from other services by and activities aboard vessels, not otherwise provided for, such as:

Advances, prepaid beyond and manifest transaction, net credit.  
Assisting vessels in distress—salvage.  
Barber shop and other services to passengers aboard vessels.  
Concessions aboard vessels granted to others.  
Demurrage and dispatch.  
Excess baggage.  
Parcel rooms aboard vessels.  
Radio service aboard vessels.  
Refrigeration aboard vessels.  
Rent from steamer chairs and other equipment to passengers.  
Sale of periodicals and newsstand supplies to passengers.  
Sale of buffet and bar supplies to passengers, net credit.  
Sale of shop chest supplies to crew, net credit.  
Transportation of animal pets.  
Weighing and vending machines aboard vessels.

#### SUBSIDIES

§ 323.625 *Operating-differential subsidy.* (a) This account shall be credited with sums accruing to the carrier under the subsidy provisions of the Operating-differential subsidy agreement.

(b) Subsidiary accounts, to which postings shall be made by vessel and voyage, shall be maintained according to classifications shown in chart of accounts.

626. Wages of officers and crew.
628. Subsistence of officers and crew.
629. Subsistence of passengers.
630. Maintenance.
632. Repairs not compensated by insurance.
634. Shore gang repairs—upkeep.
636. Hull insurance premiums.
637. Hull insurance deductible repairs.
638. P. & L. insurance.



## OTHER SHIPPING REVENUE

§ 323.640 *Collections from pools.* This account shall be credited with collections for each accounting period in accordance with pooling agreements by transfers from account 055, "Pool Participation."

§ 323.645 *Revenue from terminal operations.* (a) This account shall include all revenue derived from the rental, lease, or use by others of the carrier's terminal facilities, including dockage, side wharfage, top wharfage, storage, use of doorways, lights, furnishing water, protective service, refrigeration, pre-cooling, and similar service.

(b) Any agreed amounts for the use of such facilities by vessels owned or operated by the carrier which are charged to account 200, "Unterminated voyage expense," shall be credited to account 890, "Interdepartmental credits for services and facilities."

(c) Subsidiary accounts shall be maintained to show separately for each terminal the different kinds of revenue earned.

§ 323.650 *Revenue from cargo handling operations.* (a) This account shall include all revenue derived from the performance by the carrier for others of stevedoring and other cargo handling services, such as checking, tallying, receiving, delivering, cooping, loading, and discharging cargo; also use of gear, equipment, etc.

(b) Any agreed amounts for the use of such facilities by vessels owned or operated by the carrier which are charged to account 200, "Unterminated voyage expense," shall be credited to account 890, "Interdepartmental credits for services and facilities."

(c) Subsidiary accounts shall be maintained to show separately for each port the different kinds of services earning revenues.

§ 323.655 *Revenue from tug and lighter operations.* (a) This account shall include all revenue derived from services performed for others by the carrier's tugs, lighters, barges, scows, launches, floating cranes, and other equipment, including rental and charter hire for use of such equipment.

(b) Any agreed amounts for the use of such facilities by vessels owned or operated by the carrier which are charged to account 200, "Unterminated voyage expense," shall be credited to account 890, "Interdepartmental credits for services and facilities."

(c) Subsidiary accounts shall be maintained to show separately for each port the different kinds of services earning revenues.

§ 323.660 *Revenue from other shipping operations.* (a) This account shall be credited with gross revenue derived from the performance of repairs, and any other services or operations for others which are incidental to the shipping business and for which no other account is specifically provided.

(b) Any agreed amounts for the use of such facilities by vessels owned or operated by the carrier which are charged to account 200, "Unterminated

voyage expense," shall be credited to account 890, "Interdepartmental credits for services and facilities."

(c) Subsidiary accounts shall be maintained to show separately for each port the different kinds of services earning revenues.

§ 323.670 *Agency fees, commissions, and brokerage earned.* (a) This account shall include revenues received from others covering gross agency fees, commissions, and brokerage, less amounts paid to sub-agents therefrom.

(b) Any agreed amounts for services performed for vessels owned or operated by the carrier which are charged to account 200, "Unterminated voyage expense," shall be credited to account 890, "Interdepartmental credits for services and facilities."

(c) Subsidiary accounts shall be maintained by offices, and postings shall show sources of earnings and classification thereof, such as agency fees, management and operating commissions, freight brokerage, passenger brokerage, and names of sub-agents in instances where such payments are charged to this account.

## OTHER CREDIT ACCOUNTS

§ 323.675 *Interest income.* (a) This account shall be credited with all interest accrued.

(b) Interest shall not be credited before actual collection unless its payment is reasonably assured by past experience, guaranty, anticipated provisions, or otherwise.

(c) This account shall not include interest on securities issued or assumed and owned by the carrier.

(d) This account shall be subdivided as follows:

- 676. Cash on deposit.
- 677. Notes and accounts receivable—Related companies.
- 678. Notes and accounts receivable—Others.
- 679. Marketable securities.
- 680. Special funds and deposits.
- 681. Investments in related companies.
- 682. Other investments.
- 684. Miscellaneous.

§ 323.685 *Dividend income.* (a) This account shall be credited with all dividends received. Dividends may be credited prior to actual collection if their payment is reasonably assured by past experience, guaranty, anticipated provisions, or otherwise. This account shall not include dividends on the carrier's own capital stock.

(b) This account shall be subdivided as follows:

- 686. Marketable securities.
- 687. Special funds and deposits.
- 688. Investments in related companies.
- 689. Miscellaneous.

§ 323.690 *Miscellaneous other income.* This account shall include all income not provided for elsewhere, such as:

- Cash discounts.
- Profits from conversion of foreign currencies.
- Transferred from account 050, "Foreign exchange account."
- Fees collected in connection with exchange of coupon bonds for registered bonds.

§ 323.691 *Release of premium on long-term debt.* This account shall include

for each fiscal period such proportion of the premium on funded debt as is transferred from account 556, "Premium on funded debt."

§ 323.695 *Income from non-shipping operations.* (a) This account shall include the gross income derived from ventures other than shipping and shipping auxiliary operations.

(b) Separate accounts shall be maintained for each enterprise and location.

## WATER LINE OPERATING EXPENSE

§ 323.700 *Operating expense; terminated voyages.* (a) This account shall be charged with all expenses of terminated voyages transferred from account 200, "Unterminated voyage expense." Expense items recorded on terminated voyages after the transfer has been made shall be posted in detail direct to this account. Expense items arising in connection with voyages terminated in prior years shall be posted to account 090, "Adjustments applicable to prior periods."

(b) Subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages, according to the classification of expense as shown in the chart of accounts.

(c) The same subsidiary ledger forms may be used for both account 200 and account 700, and the sheets may be physically transferred or the totals, by classifications, transferred to new sheets, as the carrier elects.

(d) This account shall be subdivided according to the classifications of expense in accounts 701-799, inclusive.

§ 323.701 *Wages.* This account shall include the pay of masters, officers, pursers, radio operations, and other members of crews of vessels, including regular wages, emergency allowances, overtime, vacation pay, and bonuses.

§ 323.708 *Payroll taxes.* This account shall include taxes computed on the basis of a payroll such as old age benefits, unemployment compensation and similar social security taxes.

§ 323.709 *Contributions; welfare plans.* This account shall include contributions to welfare and pension plans of seamen made in accordance with union agreements.

§ 323.710 *Subsistence; purchased domestic.* This account shall include the cost (including sales taxes and delivery and inspection charges thereon) of all edibles (but not bar and slop chest supplies and water) purchased in the United States and its territories and possessions except the Virgin Islands, American Samoa, Wake Island, Midway Island, Kingman Reef, and the Island of Guam (excluding purchases out of bond) for consumption by passengers, officers, and crews of vessels. This account shall also include board and room allowances to officers and crews in lieu of subsistence and lodging aboard vessels.

§ 323.714 *Subsistence; purchased foreign.* This account shall include the cost (including sales taxes and delivery and inspection charges thereon) of all edibles (except bar and slop chest supplies and water) purchased in foreign coun-



tries or in the Virgin Islands, American Samoa, Wake Island, Midway Island, Kingman Reef, and the Island of Guam, or purchased in the United States out of bond, for consumption by passengers, officers, and crews of vessels.

§ 323.715 *Stores, supplies, and equipment; purchased domestic.* This account shall include the cost (and related sales taxes) of all consumable stores and supplies and expendable equipment (other than edibles, bar and slop chest supplies, fuel, and water) purchased in the United States and its territories and possessions, except the Virgin Islands, American Samoa, Wake Island, Midway Island, Kingman Reef, and the Island of Guam (excluding purchases out of bond), for use aboard vessels. The term "expendable equipment" includes all tools, utensils, instruments, small machinery, strainers, burner parts, valve parts, and paraphernalia of a portable or removable nature, as distinguished from "permanent equipment" fastened to the vessel or installed as an integral part thereof, and spares required by the classification societies. The cost of such permanent equipment and spares shall be included in account 740, "Repairs performed—Domestic," or 749, "Repairs performed—Foreign," as the case may be.

§ 323.724 *Stores, supplies and equipment; purchased foreign.* This account shall include the cost (including related sales taxes) of all consumable stores and supplies and expendable equipment (other than edibles, bar and slop chest supplies, fuel, and water) purchased in foreign countries or in the Virgin Islands, American Samoa, Wake Island, Midway Island, Kingman Reef, and the Island of Guam, or purchased in the United States out of bond, for use aboard vessels.

§ 323.725 *Other maintenance expense.* (a) This account shall include such expenses as laundry and pressing services; wages of shoregang labor for cleaning, painting, scraping, or other vessel-upkeep services usually performed by the crew; inspection service charges; and the cost of maintaining expendable equipment, such as adjustment compasses, rating chronometers, retinning utensils, mending linens, upholstering chairs, repairing typewriters, etc.

(b) This account shall also include any agreed amounts charged for the use of the carrier's own facilities or for services rendered by the carrier to its owned or operated vessels, such amounts being credited to account 890, "Interdepartmental credits for services and facilities."

§ 323.735 *Fuel.* This account shall include the cost of bunker coal and fuel oil and of services and facilities incident to delivery, inspection, and trimming thereof.

§ 323.740 *Repairs performed; domestic.* (a) This account shall include the cost incident to repairs (not recoverable from insurance) directly attributable to replacement by duplication of, or restoration to satisfactory condition of, damaged or worn parts of vessels, their machinery, and equipment which are integral parts of vessels, including the purchase of permanent equipment and

spares required by the classification societies, in the United States and its territories and possessions, except the Virgin Islands, American Samoa, Wake Island, Midway Island, Kingman Reef, and the Island of Guam. The cost of repairing or servicing expendable equipment shall be included in account 725, "Other maintenance expense." In instances where reserves are maintained by the carrier to equalize repair expenses, this account shall also include the reserve provision and the unexpended or debit balance of the repair reserve applicable to the period covered by this report in excess of the amount reserved for uncompleted repairs, if it is the practice of the carrier to close such balances at the end of each accounting period.

(b) This account shall also include any agreed amounts charged for the use of the carrier's own facilities or for services rendered by the carrier to its owned or operated vessels, such amounts being credited to account 890, "Interdepartmental credits for services and facilities."

§ 323.749 *Repairs performed; foreign.* This account shall include the cost incident to repairs (not recoverable from insurance) directly attributable to replacement by duplication of, or restoration to satisfactory condition of, damaged or worn parts of vessels, their machinery and equipment which are integral parts of vessels, including the purchase of permanent equipment and spares required by the classification societies, in foreign countries or in the Virgin Islands, American Samoa, Wake Island, Midway Island, Kingman Reef, and the Island of Guam.

§ 323.755 *Insurance; hull and machinery.* This account shall include the premiums on full navigating, total loss (including disbursements and/or earnings), war-risk and port-risk insurance coverage; provisions for deductible average losses, in instances where reserves are maintained by the carrier to equalize such losses; and the unexpended or debit balances of reserves for deductible average losses applicable to the period, in excess of the amount reserved for pending claims, if it is the practice of the carrier to close such balances at the end of each accounting period.

§ 323.757 *Insurance; P. & I.* This account shall include the premiums on protection and indemnity insurance coverage; provisions for deductible average losses, in instances where reserves are maintained by the carrier to equalize such losses; and the unexpended or debit balances of reserves for deductible average losses applicable to the period, in excess of the amount reserved for pending claims, if it is the practice of the carrier to close such balances at the end of each accounting period.

§ 323.759 *Insurance; other.* This account shall include the premiums on all classes of marine-risk coverage carried by the carrier which are not properly allocable to account 755, "Insurance—Hull and machinery," and account 757, "Insurance—P. & I.," as defined in § 323.757.

§ 323.760 *Charter hire.* This account shall include the cost of hiring vessels

from others under bareboat, time, trip, or other forms of charter.

§ 323.764 *Other vessel expense.* This account shall include all miscellaneous expenses directly incident to the management and maintenance of vessels which are not properly chargeable to other account classification, such as:

- Ashes, removal of.
- Bill of health.
- Crew transportation and cost of securing.
- Dispatch.
- Emblems and stack marks.
- Fresh water.
- Garbage service.
- Inventory expense.
- Launch hire.
- Lights furnished from shore when ship is dead.
- Masters, expenses of.
- Medical, examination of ship personnel.
- Pursers, expenses of.
- Payroll insurance.
- Rental of radio equipment.
- Rental of submarine signal apparatus.
- Seaworthy certificate.
- Steam for winches, furnishing.
- Taxi hire.

§ 323.765 *Agency fees and commissions.* (a) This account shall include agency fees, attendance fees, and commissions for services performed by agents at outports. This should not be confused with commissions paid to any other persons or concern acting as managing or operating agent of the carrier in instances where the latter does not maintain an operating organization, which expenses should be included in account 945, "Management and operating commissions."

(b) This account shall also include any agreed amounts charged for the use of the carrier's own facilities or for services rendered by the carrier to its owned or operated vessels, such amounts being credited to account 890, "Interdepartmental credits for services and facilities."

§ 323.770 *Wharfage and dockage.* (a) This account shall include the cost of terminal facilities furnished vessels of the carrier such as dockage or side-wharfage, top-wharfage, storage, use of doorways, lights, etc.

(b) This account shall also include any agreed amounts charged for the use of the carrier's own facilities or for services rendered by the carrier to its owned or operated vessels, such amounts being credited to account 890, "Interdepartmental credits for services and facilities."

§ 323.779 *Other port expenses.* This account shall include port service charges, dues, and taxes, such as:

- Anchor dues.
- Bridge, openings.
- Brokerage, customs.
- Buoy hire.
- Canal tolls other than Panama and Suez Canals (see account 795).
- Cargo dues.
- Certificates, loading, discharge.
- Chamber of commerce dues.
- Clearance dues and fees.
- Consular charges.
- Contributions to hospital.
- Custom house dues and overtime.
- Entry dues and fees.
- Fumigation.
- Handling lines.
- Harbor dues.



Health and immigration office fees.  
Launch hire.  
Lighthouse dues.  
Mooring and unmooring.  
Packet privileges.  
Permits, loading, discharge.  
Pilotage.  
Port dues and taxes.  
Quarantine charges.  
Running lines.  
Sanitary dues.  
Shifting vessel.  
Stamp dues.  
Tonnage tax.  
Towage.  
Tug hire.  
Watching vessel.

§ 323.780 *Stevedoring.* (a) This account shall include the cost of removing and handling cargo from the piles on the pier or in pier sheds, or from cars, barges, lighters, scows, or booms alongside, and stowing the same in or on any part of the vessel, and the cost of discharging cargo from any part of the vessel onto the pier or into pier sheds, or into or on cars, barges, lighters, scows, or booms alongside the vessel and piling the same on the pier or in pier sheds, such as:

Straight time.  
Overtime.  
Detentions.  
Extra labor:  
Breaking down.  
Handling baggage and mail.  
Heading cotton.  
Heavy-lift charges.  
High piling.  
Long trucking.  
Rigging and unrigging.  
Shifting barges and lighters.  
Shifting cargo.  
Sorting.  
Tying.  
Transshipping cargo into sheds and barges.  
Hire of stevedoring gear and equipment, including cargo slings, hatch bridles, hatch tents, save-alls, etc.  
Transportation, traveling time, and feeding of stevedores.  
Trimming or leveling cargo.  
Insurance, premium on workmen's compensation and public liability, based on labor charges included under this classification.

(b) This account shall also include any agreed amounts charged for the use of the carrier's own facilities or for services rendered by the carrier to its owned or operated vessels, such amounts being credited to account 890, "Interdepartmental credits for services and facilities."

§ 323.789 *Other cargo expenses.* (a) This account shall include all expenses directly incident to the handling and carriage of cargo which are not properly allocable to account 780, "Stevedoring," as defined in § 323.780, such as:

Cleaning holds and tanks for reception of cargo.  
Sweeping and cleaning wharves and docks.  
Cartage of baggage and mail.  
Checking and tallying.  
Clerk hire, receiving and delivering.  
Coopering (labor and materials).  
Cotton inspection.  
Demurrage on cars and lighters.  
Dunnage, including cost of handling.  
Grain inspection.  
Hire of:  
Barges and lighters.  
Cranes and derricks.  
Electric lights for loading or discharging.  
Grain elevators.  
Tarpaulins.  
Installation of special cargo fittings.  
Landing charges and collections.

Measuring cargo.  
Port marking.  
Separation cloths for grain cargoes.  
Spiral charges.  
Survey of cargo and hatches.  
Towage of barges and lighters.  
Watching cargo.  
Weighing cargo.  
Insurance, premium on workmen's compensation and public liability, based on labor charges included under this classification.

(b) This account shall also include any agreed amounts charged for the use of the carrier's own facilities or for services rendered by the carrier to its owned or operated vessels, such amounts being credited to account 890, "Interdepartmental credits for services and facilities."

§ 323.790 *Freight brokerage.* This account shall include commissions to brokers for procuring cargo.

§ 323.793 *Passenger brokerage.* This account shall include commissions to brokers and booking agencies for procuring business.

§ 323.795 *Canal tolls.* This account shall include only the cost of tolls levied against vessels for traversing the Panama and Suez Canals. Tolls assessed for passage through other canals shall be included in account 779, "Other port expenses."

§ 323.799 *Other voyage expense.* (a) This account shall include all miscellaneous expenses incident to traffic operations and conduct of voyages which are not properly chargeable to other account classifications, such as:

Arrival notices.  
Ballast expense (cost of ballast as well as expense of loading and discharging).  
Bent commission.  
Cargo plant.  
Communication expenses, including telegrams, cables, radio dispatches, and telephone tolls.  
Demurrage.  
Extending protest.  
Noting protest.  
Postage and petties.  
Reporting vessels.  
Stowage plans.  
Transshipment of cargo for vessel's convenience.

(b) This classification shall also include net losses resulting from advance and prepaid beyond transactions, miscellaneous other manifested items, bar and slop chest sales on such voyages.

§ 323.800 *Inactive vessels expense.* (a) This account shall include all expenses incurred during and directly incident to inactive periods of vessels which are owned and controlled by the carrier, such as wages of officers and crews, subsistence, stores, supplies and equipment, fuel, repairs, insurance, charter hire, wharfage and dockage, port charges, etc.  
(b) Subsidiary accounts shall be maintained alphabetically by vessels, further divided as to lay-up periods, and according to classifications of expenses, as follows:

801. Wages.  
803. Payroll taxes.  
804. Contributions—Welfare plans.  
807. Subsistence.  
809. Stores, supplies, and equipment.  
810. Other maintenance expense.  
815. Fuel.

817. Repairs.  
823. Insurance—Hull and machinery.  
825. Insurance—P. & I.  
826. Charter hire.  
829. Wharfage and dockage.  
839. Port expenses.  
849. Miscellaneous.

(c) For detailed description of items chargeable to each account see classification of items for corresponding expenses under account 700, "Operating expense—Terminated voyages."

§ 323.850 *Contributions to pools.* This account shall be charged with contributions for each accounting period in accordance with pooling agreements by transfers from account 055, "Pool participation."

§ 323.855 *Expense of terminal operations.* (a) This account shall include the gross expense incurred in the maintenance and operation of terminal facilities by the carrier such as salaries, wages (and related payroll taxes), rent, heat, light, power, repairs, dredging, and insurance for its owned or operated vessels or for the vessels of others.

(b) In instances where such services are performed by the carrier for its owned or operated vessels at agreed amounts, such agreed amounts shall be credited to account 890, "Interdepartmental credits for services and facilities," with a corresponding charge to account 200, "Unterminated voyage expense," or account 700, "Operating expense—Terminated voyages."

(c) Subsidiary accounts shall be maintained to show separately the principal classes of expense incurred in the operation of each terminal.

§ 323.865 *Expense of cargo handling operations.* (a) This account shall include the gross expense incurred in the performance by the carrier of stevedoring and other cargo handling services such as checking, tallying, delivering, cooperating, watching, etc. (and related payroll taxes), for its owned or operated vessels or for the vessels of others.

(b) In instances where such services are performed by the carrier for its owned or operated vessels at agreed amounts, such agreed amounts shall be credited to account 890, "Interdepartmental credits for services and facilities," with a corresponding charge to account 200, "Unterminated voyage expense," or account 700, "Operating expense—terminated voyages."

(c) Subsidiary accounts shall be maintained to show separately the principal classes of expenses incurred in the performance of stevedoring and other cargo handling operations at each port.

§ 323.875 *Expense of tug and lighter operations.* (a) This account shall include the gross expense incurred in the maintenance and operation by the carrier of tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment for its owned or operated vessels or for the vessels of others.

(b) In instances where such services are performed by the carrier for its owned or operated vessels at agreed amounts, such agreed amounts shall be credited to account 890, "Interdepartmental credits for services and facilities,"



with a corresponding charge to account 200, "Unterminated voyage expense," or account 700, "Operating expense—Terminated voyages."

(c) Subsidiary accounts shall be maintained to show separately the principal classes of expenses incurred in the maintenance and operation of such floating equipment at each port.

§ 323.885 *Expense of other shipping operations.* (a) This account shall include the gross expense incurred in the performance by the carrier of repairs and any other services or operations incidental to the shipping business for its owned or operated vessels or for the vessels of others, and for which no other account is specifically provided.

(b) In instances where such services are performed by the carrier for its owned or operated vessels at agreed amounts, such agreed amounts shall be credited to account 890, "Interdepartmental credits for services and facilities," with a corresponding charge to account 200, "Unterminated voyage expense," or account 700, "Operating expense—terminated voyages."

(c) Subsidiary accounts shall be maintained to show separately the principal classes of expense incurred in the performance of repairs and other auxiliary operations at each port.

§ 323.890 *Interdepartmental credits for services and facilities.* (a) This account shall be credited with agreed amounts concurrently charged to account 200, "Unterminated voyage expense," or account 700, "Operating expense—Terminated voyages," representing services performed and facilities furnished by the carrier for its owned or operated vessels, the expenses for which are included in the following accounts:

Account 855 Expense of terminal operations.  
Account 865 Expense of cargo handling operations.  
Account 875 Expense of tug and lighter operations.  
Account 885 Expense of other shipping operations.  
Account 900 Administrative and general expense. (Agency fees and commissions.)

(b) Subsidiary accounts, to which postings shall be made by vessel and voyage, shall be subdivided as follows:

891 Credits from terminal operations.  
892 Credits from cargo handling operations.  
893 Credits from tug and lighter operations.  
894 Credits from other shipping operations.  
895 Credits from branch house operations.

§ 323.900 *Administrative and general expense.* (a) This account shall include all administrative and general expenses incurred in the operation of the business for which no other specific account is provided, including the corresponding expenses of branch houses.

(b) Subsidiary accounts shall be maintained separately by offices.

(c) This account shall be subdivided according to the classification of expenses in accounts 901-944, inclusive.

§ 323.901 *Salaries of officers.* This account shall include the compensation

of officers and directors, including fees of receivers and trustees, commissions in lieu of salaries and taxes computed on basis of payroll such as old age benefits, unemployment compensation, and similar social security taxes.

§ 323.902 *Wages of employees.* This account shall include the compensation of all employees other than officers and directors, including taxes computed on basis of payroll such as old age benefits, unemployment compensation and similar social security taxes.

§ 323.905 *Legal and accounting fees and expenses.* This account shall include fees, retainers, and other expenses for professional services of attorneys, auditors, accountants, and others, including cost of law books, legal forms, testimony, notarial and witness fees, law and court expenses, and audit reports of investigations and lawsuits.

§ 323.910 *Rent, heat, light, and power.* This account shall include the cost of light, heat, power, water, and air conditioning; also rents payable for use of buildings, general offices, and storage space.

§ 323.915 *Communication expenses.* This account shall include the cost of telephone, telegraph, cable, radio, teletype, and all other communication services.

§ 323.920 *Office supplies, stationery, and printing.* This account shall include the cost of office supplies and of stationery and printing used in general offices, including the cost of printing annual reports, contracts, leases, passes, and tariffs.

§ 323.925 *Membership dues and subscriptions.* This account shall include membership dues and fees in associations and subscriptions to periodicals and newspapers. This account shall also include all expenses incurred in administering pooling agreements. (Contributions of revenues to pooling agreements shall be charged to account 850, "Contributions to pools.")

§ 323.929 *Entertaining and solicitation.* This account shall include expenses of canvassing and solicitation in connection with the procurement of traffic and all entertaining expenses.

§ 323.930 *Traveling expenses.* This account shall include all traveling expenses of officers and their employees on official business of the company.

§ 323.931 *Insurance and bond premiums.* This account shall include premiums on insurance such as burglary, theft, robbery, etc., and premiums on fidelity bonds on officers and employees.

§ 323.932 *Pensions and relief.* (a) This account shall include pensions and gratuities paid to retired or incapacitated employees, or heirs of employees, and expenses in connection therewith; also cost of life and benefit insurance on employees.

(b) A carrier may account for pensions on an accrual basis when funded under an established retirement plan whereby it definitely agrees to pay pensions to its retired employees.

(c) No charges shall be made to this account in anticipation of discretionary pension payments in the future. (Contributions to welfare plans of seamen shall be charged to account 709, "Contributions—Welfare plans.")

§ 323.933 *Postage.* This account shall include the cost of postage for mailing official business, including parcel post and registered mail, not provided for elsewhere.

§ 323.934 *Maintenance of office buildings and equipment.* This account shall include the cost of repairing general office buildings and equipment, furniture, and machines. It shall also include the rental of tabulating machines and other office equipment.

§ 323.944 *Miscellaneous.* This account shall include all expenses of a general character for which no other account is provided, such as:

Clipping service.  
Credit investigations.  
Draping buildings.  
Donations.  
Office cleaning service.  
Publishing notice of stockholders' meetings.  
Registrar and transfer agent's fees.  
Rent of safe deposit boxes.  
S. E. C. fees.  
Towel service.  
Watchman service.

§ 323.945 *Management and operating commissions.* This account shall include commissions accruing and payable to other persons or concerns acting as managing or operating agents of the carrier, where the carrier does not maintain an operating organization. It does not include the customary agency fees, commissions, and brokerage paid general and sub-agents at out-ports, which latter shall be charged to account 200, "Unterminated voyage expense."

§ 323.950 *Advertising.* This account shall be charged with the cost of all freight, passenger, and other advertising.

§ 323.955 *Taxes; miscellaneous.* (a) This account shall include all taxes other than Federal income taxes, sales taxes, and taxes computed on basis of payrolls such as old age benefits, unemployment compensation, and similar social security taxes.

(b) Sales taxes and taxes assessed against carriers for electrical energy, telegraph, telephone, radio, cables, checks, rental and safe deposit boxes, motor vehicle licenses, etc., shall be included in the respective accounts to which the cost of the material or services is charged. Social security taxes are to be included in the respective accounts to which the payrolls are charged.

§ 323.972 *Amortization; leaseholds.* This account shall include the amortization of the cost of acquiring long-term leases, and the cost of alterations to, and fixtures installed in, leased property, with a corresponding credit to account 385, "Leaseholds."

§ 323.980 *Depreciation; shipping property and equipment.* (a) This account shall include all accruals applicable to the accounting period for depreciation of all shipping property and



equipment operated in transportation service by the carrier which is subject to depreciation accounting.

(b) This account shall be subdivided as set forth in §§ 323.981, 323.984, 323.987, and 323.988.

§ 323.981 *Depreciation; floating equipment; vessels.* This account shall include the accrual of depreciation of vessels (steamships and motor ships) owned by the carrier with a corresponding credit to account 332, "Reserve for amortization and depreciation—Vessels."

§ 323.984 *Depreciation; other floating equipment.* This account shall include the accrual of depreciation of tugs, lighters, barges, scows, launches, floating cranes, and similar floating equipment, with a corresponding credit to account 338, "Reserve for amortization and depreciation—Other floating equipment."

§ 323.987 *Depreciation; terminal property and equipment.* This account shall include the accrual of depreciation of terminal buildings, shore cranes, trucks, furniture and fixtures, and other terminal gear and equipment with a corresponding credit to account 344, "Reserve for amortization and depreciation—Terminal property and equipment."

§ 323.988 *Depreciation; other shipping property and equipment.* This account shall include the accrual of depreciation of property and equipment incident to shipping and its auxiliary operations for which no other account has been specifically provided, including stevedoring and other cargo handling gear and equipment, repair yards and equipment and highway vehicles, with a corresponding credit to account 350, "Reserve for amortization and depreciation—Other shipping property and equipment."

#### OTHER DEBIT ACCOUNTS

§ 323.960 *Interest expense.* (a) This account shall include all interest expense accrued. It shall not include interest on obligations issued and assumed and owned by the carrier.

(b) This account shall be subdivided as follows:

- 961. Bank loans.
- 962. Insurance notes.
- 963. Notes and accounts payable—Related companies.
- 964. Notes and accounts payable—Others.
- 965. Mortgage notes—Maritime Administration.
- 966. Mortgage bonds.
- 967. Debentures.
- 968. Other long-term debt.
- 969. Miscellaneous.

§ 323.970 *Amortization of deferred charges.* This account shall be subdivided as set forth in §§ 323.971, 323.973, and 323.974.

§ 323.971 *Amortization; debt discount and expense.* This account shall include for each fiscal period such proportion of debt discount and expense on funded debt as is transferred from account 384, "Debt discount and expense."

§ 323.973 *Amortization; organization and pre-operating expense.* Amortization of expenses incurred in the formation or development of the business shall be charged to this account as transferred

from account 386, "Organization and pre-operating expense."

§ 323.974 *Miscellaneous amortization expense.* Amortization of any deferred charges for which no other account is specifically provided shall be included in this account.

§ 323.975 *Doubtful notes and accounts receivable.* (a) This account shall be charged with provisions for reserves against all notes and accounts receivable considered doubtful of collection.

(b) Separate subsidiary accounts shall be maintained for doubtful accounts of related companies as distinguished from those of non-related companies.

§ 323.979 *Miscellaneous deductions from income.* This account shall include amounts properly chargeable to income, not provided for elsewhere, such as:

- Calls for bids in accordance with provision of mortgages.
- Cost of advertising bonds drawn for redemption.
- Losses due to conversion of foreign currencies. (Transferred from account 053, "Foreign exchange account").
- Premiums on bonds to assure performance of contracts when chargeable to income.
- Taxes on interest on funded debt payable at source under tax-free covenants.
- Trusts, current expenses of maintaining, and administering.
- Trustees' commissions and fees for paying bond interest on coupons and expenses connected with such payments.

§ 323.995 *Expense of non-shipping operations.* (a) This account shall include the gross expense, other than amortization and depreciation, incurred in ventures other than shipping and shipping auxiliary operations.

(b) Separate accounts shall be maintained for each enterprise and location.

§ 323.996 *Depreciation; non-shipping property and equipment.* The annual or other periodical accrual of depreciation of property and equipment used in ventures other than shipping and shipping auxiliary operations shall be charged to this account with a corresponding credit to account 354, "Reserve for amortization and depreciation—Non-shipping property and equipment."

§ 323.999 *Provision for Federal income taxes.* This account shall be charged with accrued provision for Federal income taxes applicable to the accounting year.

#### APPENDIX

##### CLEARANCE ACCOUNTS

§ 323.000 *List of clearance accounts.* (a) This group of accounts is designed to accommodate transactions which cannot be allocated directly to balance sheet or income and expense accounts until such transactions have been completely accounted for. In the preparation of periodical financial and operating statements, it is essential that these clearance accounts be analyzed and the balances reflected therein be distributed to appropriate account classifications on such statements.

(b) The balances in this group of accounts applicable to terminated voyages, or other accounting units of a closed fiscal year, must not be carried forward to the succeeding fiscal year.

§ 323.001 *Masters and pursers.* (a) This account shall be charged with amounts advanced to or collected by masters and pursers. The account shall be credited with the net amount of vessels' payrolls, with cash advances to members of the crew, with allowable expenses incurred, with endorsed travelers checks, and unexpended cash balances returned.

(b) Subsidiary accounts shall be maintained alphabetically by masters and pursers, and a separate account maintained for each voyage or other accounting unit.

§ 323.005 *Allotments on wages of crews.* This account shall be charged with payments made to allottees of crews and shall be credited with deductions made therefor on vessels' payrolls.

§ 323.010 *Agents and branch houses.* (a) This account shall serve as a clearance account for all current transactions with foreign and domestic agents, and branch houses of the carrier. The account shall be charged with cash advances to agents and branch houses, and with freight and other voyage revenue collectible by the agent or branch house in instances where arrangements are made with them to disburse vessels therefrom. Freight and other voyage revenues collectible by agents who are required to remit in full shall be recorded in account 151, "Traffic accounts receivable." This account shall be credited with remittances by the agents or branch houses, and with approved disbursements made for the account of the carrier.

(b) Subsidiary accounts shall be maintained alphabetically by names of agents or branch houses.

§ 323.012 *Sub-agency operations.* (a) This account shall serve as a clearance account for all current transactions with other principals for whom the carrier acts as agent.

(b) The balances in this account shall be reflected in account 165, "Accounts receivable—Miscellaneous," and account 421, "Trade accounts payable," for balance-sheet purposes.

§ 323.015 *Related Companies; accounts current.* (a) This account shall be charged with receivables and credited with payables which are customarily subject to current settlement. Under no circumstances shall loans, advances, or other transactions, the settlement of which is deferred beyond one year, be recorded in this account.

(b) The balances in this account shall be reflected in account 140, "Notes and accounts receivable—Related companies," or account 415, "Notes and accounts payable—Related companies," for balance-sheet purposes.

(c) Subsidiary accounts shall be arranged alphabetically by companies, and a description of each transaction shall be reflected in the accounts.

§ 323.025 *Collections and deposits for passenger transportation.* (a) Gross passenger ticket sales and deposits, including those for future reservations, hotel accommodations, shore excursions, passenger taxes, etc., shall be credited to this account.



(b) As transportation is furnished to passengers by vessels of the carrier, this account shall be charged and account 500, "Unterminated voyage revenue," credited. Deposits or collections for other purposes, including commissions earned or payable incident thereto, shall be cleared from this account as soon as practicable to appropriate accounts designated in the chart. The credit balances remaining in this account shall be reflected in account 495, "Advance ticket sales and deposits," for balance-sheet purposes.

(c) Subsidiary accounts shall be maintained in sections corresponding to the classifications shown on the daily ticket sales report, examples of which are: Prepaid orders, one-way tickets, round-trip tickets, exchange orders, railroad fares, hotel reservations, sightseeing tours, head tax, U. S. Government stamp tax, foreign government passenger taxes, commissions due agents and brokers, and commissions earned.

§ 323.030 *Collections on unrecorded freight manifests.* (a) This account shall be credited with all collections of freight revenue from shippers or consignees prior to the recording of the revenue manifests. When the manifest is recorded, the balance in this account applicable thereto shall be cleared with a corresponding credit to account 500, "Unterminated voyage revenue."

(b) Subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages or other accounting units.

§ 323.035 *Advance and prepaid beyond charges, and miscellaneous manifested items.* (a) When vessels manifests are journalized, this account shall be credited with advance charges, prepaid beyond charges, and miscellaneous manifested items, such as: Consular fees, cargo insurance, handling, transshipment, and transfer charges. The account shall be charged with expenses incurred in the performance of the services for which these collections were made. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to account 700, "Operating expense—Terminated voyages," and net credit balances to account 600, "Operating revenue—Terminated voyages."

(b) Subsidiary accounts should be subdivided as between advance charges, prepaid beyond charges, and miscellaneous manifested items. Each group of accounts should be maintained alphabetically by vessels and consecutively by voyages.

§ 323.040 *Bar accounts.* (a) This account shall be charged with inventories of bar supplies aboard vessels at the beginning of each voyage for sale to passengers, and with all purchases of such supplies during the voyage. The account shall be credited with the inventory of bar supplies on hand at the end of each voyage, and with gross sales during the voyage. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to account 700, "Operating expense—Terminated voyages," and net credit balances

to account 600, "Operating revenue—Terminated voyages." The balance remaining in this account after profits and losses, on sales applicable to voyages terminated during the accounting period, have been cleared to the vessel operating accounts, shall be reported on the balance sheet under the classification "Inventories".

(b) The subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages.

§ 323.045 *Slop chest account.* (a) This account shall be charged with inventories of slop chest supplies aboard vessels at the beginning of each voyage for sale to members of the crew, and with all purchases of such supplies during the voyage. The account shall be credited with the inventory of slop chest supplies on hand at the end of each voyage, and with all gross sales during the voyage. As transactions applicable to terminated voyages are completely accounted for, net debit balances in this account shall be transferred to account 700, "Operating expense—Terminated voyages," and net credit balances to account 600, "Operating revenue—Terminated voyages." The balance remaining in this account after profits and losses, on sales applicable to voyages terminated during the accounting period, have been cleared to the vessel operating accounts, shall be reported on the balance sheet under the classification "Inventories".

(b) The subsidiary accounts shall be maintained alphabetically by vessels and consecutively by voyages.

§ 323.050 *Foreign exchange account.* All gains or losses in foreign exchange shall be recorded in this account. At the close of each accounting period the balance in the account shall be transferred to account 690, "Miscellaneous other income," or account 979, "Miscellaneous deductions from income," as the case may be.

§ 323.055 *Pool participation.* (a) This account shall be charged with contributions to pools for the purpose of equalizing revenue in accordance with pooling agreements and shall be credited with gross collections received from pools for the same purpose.

(b) Charges against the carrier in administering the pooling agreements shall be recorded in account 925, "Membership dues and subscriptions." The balances in this account at the close of each accounting period, as prescribed in pooling agreements, shall be transferred to account 640, "Collections from pools"

and account 850, "Contributions to pools."

(c) This account shall be maintained to show separately transactions under each pooling agreement and accounting period.

§ 323.060 *Stores, supplies, and equipment aboard vessels.* (a) Where inventories of vessels stores, supplies, and/or equipment are not taken and priced at the end of each voyage, the value of such inventories shall be charged to this account at the beginning of each contract period and at the beginning of each subsequent accounting period. The account should also be credited with the value of inventories of stores, supplies, and/or equipment at the end of each accounting period, after which any balance therein shall be charged or credited, as the case may be, to the last voyage of each vessel involved terminated during the accounting period.

(b) The accounts will not be used in instances where inventories of stores, supplies, and/or equipment are taken and priced at the end of each voyage.

(c) The balance in the account at the end of each accounting period, applicable to the subsequent accounting period, will be reflected in balance sheet account 200, "Unterminated voyage expense."

§ 323.090 *Adjustments applicable to prior periods.* (a) Adjustments arising during the current year which are applicable to profit and loss of prior accounting years shall be charged or credited to this account as the case may be. At the end of the accounting year the total debits and credits in this account shall be transferred to account 599, "Earned surplus—Unappropriated."

(b) Subsidiary accounts shall be maintained by the prior accounting year to which the adjustments apply, showing vessels and voyage numbers (where applicable thereto) and classes of income and expense involved.

§ 323.095 *Profit and loss account.* At the end of the accounting year this account shall be credited or charged, as the case may be, with the balances in all revenue and expense accounts, except where it has been otherwise specifically indicated. After all entries have been made the account should reflect the net profit or loss for the accounting year. The net balance in this account after adjustments have been made for the accounting year shall be transferred to account 599, "Earned surplus—Unappropriated."

#### FINANCIAL STATEMENTS

##### § 323.0-20 *Balance sheet statement.*

Account No.	ASSETS
	Current assets:
100	Cash.
115	Special cash deposits.
120	Marketable securities.
130	Notes receivable.
140	Notes and accounts receivable—Related companies.
150	Accounts receivable.
170	Inventories.
199	Other current assets.
	Total current assets.
369	Less: Reserve for doubtful accounts.
	Total current assets after reserve.







Account  
No.

## Nonshipping operations:

- 695 Income from nonshipping operations.  
905 Expense of nonshipping operations.  
Gross profit (or loss) from nonshipping operations.  
995 Overhead expense.  
976 Depreciation—Nonshipping property and equipment.  
Total expenses.  
Net profit (or loss) before provision for Federal income taxes.  
999 Provision for Federal income taxes:  
Net profit (or loss) after income taxes.

## § 323.0-40 Water-line operating revenue and expense statement.

Account No.		Revenue	Expense	Net
	Shipping operations:			
600-700	Terminated voyage results.....			
800	Inactive vessels expense.....			
840-850	Collections from and contributions to pools.....			
	Gross profit (or loss) from vessel operations before subsidy.....			
725	Operating differential subsidy.....			
	Gross profit (or loss) from vessel operations after subsidy.....			
845-855	Terminal operations.....			
850-855	Cargo handling operations.....			
855-875	Tug and lighter operations.....			
880-885	Other shipping operations.....			
870	Agency fees, commissions and brokerage earned.....			
890	Interdepartmental credits for services and facilities.....			
	Gross profit (or loss) from shipping operations before overhead, amortization, and depreciation.....			
	Overhead:			
900	Administrative and general expense.....			
945	Management and operating commissions.....			
950	Advertising.....			
955	Taxes-miscellaneous.....			
	Gross profit (or loss) from shipping operations before amortization and depreciation.....			
	Depreciation—Shipping property and equipment:			
972	Amortization—Leaseholds.....			
981	Depreciation—Floating equipment—Vessels.....			
984	Depreciation—Other floating equipment.....			
987	Depreciation—Terminal property and equipment.....			
988	Depreciation—Other shipping property and equipment.....			
	Total water-line operating revenue and expense.....			
	Gross profit (or loss) from shipping operations.....			

[SEAL]

W. P. BARTEL,  
Secretary.

[F. R. Doc. 50-9739; Filed, Nov. 10, 1950; 8:45 a. m.]

## NOTICES

## DEPARTMENT OF THE TREASURY

## United States Coast Guard

[CGFR 50-34]

APPROVAL OF EQUIPMENT; CHANGE IN NAME  
AND ADDRESS

By virtue of the authority vested in me as Commandant, United States Coast Guard, by Treasury Department Order No. 120, dated July 31, 1950, and in compliance with the authorities cited below, the following approvals of equipment are prescribed and shall be effective for a period of five years from date of publication in the FEDERAL REGISTER unless sooner canceled or suspended by proper authority:

GAS MASKS, SELF-CONTAINED BREATHING  
APPARATUS, AND SUPPLIED-AIR RESPIRATORS

Approval No. 160.011/1/1, MSA one-man combination fresh air hose mask, with all-vision facepiece assembly or with all-vision clearatone speaking diaphragm facepiece assembly which may be used in conjunction with the MSA Maskfone,

Bureau of Mines Approval No. BM-1905A, MSA assembly dwg. No. A-1129-1 dated April 5, 1940, Rev. No. 4 dated August 29, 1950, manufactured by Mine Safety Appliances Co., Braddock, Thomas and Meade Sts., Pittsburgh 8, Pa. (Supersedes Approval No. 160.011/1/0 published in the FEDERAL REGISTER dated July 31, 1947.)

Approval No. 160.011/2/1, MSA two-man combination fresh air hose mask, with all-vision facepiece assembly or with all-vision clearatone speaking diaphragm facepiece assembly which may be used in conjunction with the MSA Maskfone, Bureau of Mines Approval No. BM-1905A, MSA assembly dwg. No. A-1129-1 dated April 5, 1940, Rev. No. 4 dated August 29, 1950, manufactured by Mine Safety Appliances Co., Braddock, Thomas and Meade Sts., Pittsburgh 8, Pa. (Supersedes Approval No. 160.011/2/0 published in the FEDERAL REGISTER dated July 31, 1947.)

Approval No. 160.011/12/1, MSA ammonia mask, with all-vision facepiece assembly or with all-vision clearatone speaking diaphragm facepiece assembly

which may be used in conjunction with the MSA Maskfone, Bureau of Mines Approval No. BM-1406, MSA assembly dwg. No. A-1128-1 dated November 20, 1939, Rev. No. 10 dated August 29, 1950, manufactured by Mine Safety Appliances Co., Braddock, Thomas and Meade Sts., Pittsburgh 8, Pa. (Supersedes Approval No. 160.011/12/0 published in the FEDERAL REGISTER dated July 31, 1947.)

Approval No. 160.011/15/1, MSA Model "S" all-service gas mask, with all-vision facepiece assembly or with all-vision clearatone speaking diaphragm facepiece assembly which may be used in conjunction with the MSA Maskfone, Bureau of Mines Approval No. BM-1434, MSA assembly dwg. No. A-1128-1 dated Nov. 20, 1939, Rev. No. 10 dated August 29, 1950, manufactured by Mine Safety Appliances Co., Braddock, Thomas and Meade Sts., Pittsburgh 8, Pa. (Supersedes Approval No. 160.011/15/0 published in the FEDERAL REGISTER dated July 31, 1947.)

Approval No. 160.011/18/1, MSA standard all-service gas mask, with all-vision facepiece assembly or with all-vision clearatone speaking diaphragm facepiece assembly which may be used in conjunction with the MSA Maskfone, Bureau of Mines Approval No. BM-1405, MSA assembly dwg. No. A-1128-1 dated November 20, 1939, Rev. No. 10 dated August 29, 1950, manufactured by Mine Safety Appliances Co., Braddock, Thomas and Meade Sts., Pittsburgh 8, Pa. (Supersedes Approval No. 160.011/18/0, published in the FEDERAL REGISTER dated July 31, 1947.)

Approval No. 160.011/19/2 MSA "Chemox," 45-minute self-contained oxygen-generating breathing apparatus, with all-vision facepiece assembly or with all-vision clearatone speaking diaphragm facepiece assembly which may be used in conjunction with the MSA Maskfone, Bureau of Mines Approval No. BM-1307, MSA assembly dwg. No. A-1212-1 dated November 28, 1945, Rev. No. 13 dated August 30, 1950, manufactured by Mine Safety Appliances Co., Braddock, Thomas and Meade Sts., Pittsburgh 8, Pa. (Supersedes Approval No. 160.011/19/1 published in the FEDERAL REGISTER dated June 13, 1950.)

(R. S. 4417a, 4426, 49 Stat. 1544, 54 Stat. 1028, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 391a, 404, 463a, 50 U. S. C. 1275; 46 CFR 35.4-5, 61.16, 77.18, 95.17, 114.18, 160.011)

## SIGNAL PISTOL

Approval No. 160.028/6/1, signal pistol, dwg. No. SP-150 dated March 5, 1950, manufactured by Signal Pyrotechnic Co., 4041 Whiteside St., Los Angeles, Calif. (Supersedes Approval No. 160.028/6/0 published in the FEDERAL REGISTER July 31, 1947.)

(R. S. 4405, 4417a, 4426, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 375, 391a, 404, 483, 1333, 50 U. S. C. 1275; 46 CFR 33.3-1, 33.3-2, 59.11, 76.14)

## DAVITS, LIFEBOAT

Approval No. 160.032/120/0, mechanical davit, Quadrant Type Q30D, approved for maximum working load of 6,000 pounds per set (3,000 pounds per arm) using not less than 6-part falls, identified



by general arrangement dwg. No. 2372 dated September 15, 1942, and revised November 10, 1942, submitted by Welin Davit and Boat Division of Continental Copper and Steel Industries, Inc., Perth Amboy, N. J.

(R. S. 4405, 4417a, 4426, 4481, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 375, 391a, 404, 474, 481, 489, 1333, 50 U. S. C. 1275; 46 CFR 160.032)

#### LIFEBOAT

Approval No. 160.035/267/0, 12.0' x 4.42' x 1.92' steel, square stern, oar-propelled lifeboat, 6-person capacity, identified by construction and arrangement dwg. No. 3334 dated May 26, 1950, and revised September 14, 1950, manufactured by Welin Davit and Boat Division of Continental Copper and Steel Industries, Inc., Perth Amboy, N. J.

(R. S. 4405, 4417a, 4426, 4481, 4488, 4491, 4492, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 375, 391a, 396, 404, 474, 481, 489, 490, 1333, 50 U. S. C. 1275; 46 CFR 160.035)

#### IMPULSE-PROJECTED ROCKET TYPE LINE-THROWING APPLIANCE

Approval No. 160.040/1/0, Kilgore tow-line rocket appliance Model GR 52 CK, impulse-projected rocket type line-throwing appliance, rocket assembly dwg. No. KM 1901 dated November 28, 1949, Rev. No. 3 dated September 15, 1950, buoyant rocket assembly dwg. No. KM 1906 dated April 10, 1950, Rev. No. 1 dated September 15, 1950, cartridge assembly dwg. No. FXC-143 dated March 10, 1950, Rev. No. 1 dated June 19, 1950, appliance assembly dwg. No. KM 1911 dated November 28, 1949, Rev. No. 1 dated March 10, 1950, manufactured by The Kilgore Manufacturing Co., Westerville, Ohio.

(R. S. 4405, 4417a, 4426, 4488, 4491, sec. 11, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 375, 391, 396, 481, 489, 1333, 50 U. S. C. 1275; 46 CFR 160.040)

#### BOILERS, HEATING

Hot water heating boilers, copper tube construction, 30 pounds per square inch maximum pressure, manual control, dwg. No. 6-1000-A dated August 17, 1950, manufactured by Allen Copper Coil Manufacturing, 400 East Pine St., Seattle 22, Wash., approved for the following model numbers:

Approval No.	Model	Water output B. t. u./hour
162.003/110/0	B-1	120,000
162.003/111/0	B-2	190,000
162.003/112/0	B-7	240,000
162.003/113/0	B-10	390,000
162.003/114/0	SH	90,000

(R. S. 4405, 4417a, 4418, 4426, 4433, 4434, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 375, 391a, 392, 404, 411, 412, 489, 1333, 50 U. S. C. 1275; 46 CFR Part 52)

#### GAS CONSUMING APPLIANCES, LIQUEFIED PETROLEUM

Approval No. 162.020/28/0, Magic Chef gas range, Model No. HD-10, approved by American Gas Association, Inc., under Certificate No. 11-22-5.901 for lique-

fied petroleum gas service, manufactured by American Stove Co., 4931 Daggett Ave., St. Louis 10, Mo.

Approval No. 162.020/29/0, Magic Chef gas range, Model No. HD-11, approved by American Gas Association, Inc., under Certificate No. 11-22-5.901 for liquefied petroleum gas service, manufactured by American Stove Co., 4931 Daggett Ave., St. Louis 10, Mo.

Approval No. 162.020/30/0, Magic Chef gas range, Model No. HD-16, approved by American Gas Association, Inc., under Certificate No. 11-22-5.901 for liquefied petroleum gas service, manufactured by American Stove Co., 4931 Daggett Ave., St. Louis 10, Mo.

Approval No. 162.020/31/0, Magic Chef gas deep fat fryer, Model No. 314-72, approved by the American Gas Association, Inc., under Certificate No. 13-9-1.011 for liquefied petroleum gas service, manufactured by American Stove Co., 4931 Daggett Ave., St. Louis 10, Mo.

Approval No. 162.020/32/0, Magic Chef gas deep fat fryer, Model No. 316-72, approved by the American Gas Association, Inc., under Certificate No. 13-9-1.011 for liquefied petroleum gas service, manufactured by American Stove Co., 4931 Daggett Ave., St. Louis 10, Mo.

Approval No. 162.020/33/0 Magic Chef gas deep fat fryer Model No. 310-72, approved by the American Gas Association, Inc., under Certificate Nos. 13-9-1.011 and 13-9.1 for liquefied petroleum gas service, manufactured by American Stove Co., 4931 Daggett Ave., St. Louis 10, Mo.

Approval No. 162.020/34/0 Magic Chef gas deep fat fryer, Model No. 312-72, approved by the American Gas Association, Inc., under Certificate Nos. 13-9-1.011 and 13-9.1 for liquefied petroleum gas service, manufactured by American Stove Co., 4931 Daggett Ave., St. Louis 10, Mo.

(R. S. 4405, 4417a, 4426, 4491, 49 Stat. 1544, 54 Stat. 1028, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 367, 375, 391a, 404, 463a, 469, 1333, 50 U. S. C. 1275; 46 CFR 32.9-11, 61.25, 95.24, 114.25)

#### CHANGE IN NAME AND ADDRESS

The name and address of "Design Upholsterers, 1945 Spielbusch Ave., Toledo 2, Ohio" has been changed to "Auto Accesso Co., 2018 Jayne St., Toledo 9, Ohio" for Approval No. 160.007/29/0 (Buoyant cushions, kapok, standard), published in the FEDERAL REGISTER of July 31, 1947.

Dated: November 6, 1950.

[SEAL] A. C. RICHMOND,  
Rear Admiral, U. S. Coast Guard,  
Acting Commandant.

[F. R. Doc. 50-10142; Filed, Nov. 10, 1950; 8:51 a. m.]

#### [CGFR 50-35]

#### TERMINATION OF APPROVAL OF EQUIPMENT

By virtue of the authority vested in me as Commandant, United States Coast Guard, by Treasury Department Order No. 120, dated July 31, 1950, and in compliance with the authority cited below, the following approvals of equipment are terminated because the items of equip-

ment covered are no longer being manufactured:

#### FLAME ARRESTERS FOR TANK VESSELS

Termination of Approval No. 162.016/1/0, Type O, Staytite flame arrester, cast iron body and aluminum perforated plate arrester bank, atmospheric pattern, vent outlet opens directly to atmosphere, marked "Staytite" with pipe size cast on body, approved for 4", 6", 8", and 10" pipe sizes for use with inflammable or combustible liquids of Grade A or lower, manufactured by Staytite Co., Houston, Texas. (Approved FEDERAL REGISTER July 31, 1947.)

Termination of Approval No. 162.016/2/0, Type I, Staytite flame arrester, cast iron body and aluminum perforated plate bank, enclosed pattern, marked "Staytite" with pipe size cast on body, approved for 4", 6", and 8" pipe sizes for use with inflammable or combustible liquids of Grade A or lower, manufactured by Staytite Co., Houston, Texas. (Approved FEDERAL REGISTER July 31, 1947.)

(R. S. 4417a and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 391a, 50 U. S. C. 1275; 46 CFR 30.3)

#### VALVES, PRESSURE VACUUM RELIEF

Termination of Approval No. 162.017/26/0, Staytite type E pressure vacuum relief valve, conservation vent, weight and spring loaded, atmospheric pattern, standard and high pressure valve settings, high pressure valve (1.0 p. s. i.) fitted with phosphor bronze spring, cast iron body and aluminum alloy cages, seats and valves, dwg. No. 30 "Conservation vent assembly" dated May 18, 1937, approved for 3" and 4" pipe sizes for use with inflammable or combustible liquids where flame arresters are not required, manufactured by The Staytite Co., Houston, Texas. (Approved FEDERAL REGISTER July 31, 1947.)

Termination of Approval No. 162.017/27/0, Staytite type "Valtor" pressure vacuum relief valve, combination vent valve flame arrester and snuffer, weight and spring loaded atmospheric pattern, standard and high pressure valve settings, high pressure valve (1.0 p. s. i.) fitted with phosphor bronze spring, cast iron body and aluminum alloy cages, seats and valves, aluminum flame arrester plate bank, dwg. Nos. 12, 16, 25, 28, and 35, marked "Staytite Valtor" with pipe size cast in body, approved for 3" and 4" pipe sizes, for use with inflammable or combustible liquids of Grade A or lower, manufactured by The Staytite Co., Houston, Texas. (Approved FEDERAL REGISTER July 31, 1947.)

(R. S. 4405, 4417a, 4491, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 375, 391a, 489, 50 U. S. C. 1275; 46 CFR 32.7-4)

#### CONDITIONS OF TERMINATION OF APPROVALS

The termination of approvals of equipment made by this document shall be made effective upon the thirty-first day after the date of publication of this document in the FEDERAL REGISTER. Notwithstanding this termination of approval on any item of equipment, such equipment manufactured before the effective date of termination of approval



may be used on merchant vessels so long as it is in good and serviceable condition.

Dated: November 6, 1950.

[SEAL] A. C. RICHMOND,  
Rear Admiral, U. S. Coast Guard,  
Acting Commandant.

[F. R. Doc. 50-10143; Filed, Nov. 10, 1950;  
8:51 a. m.]

## DEPARTMENT OF AGRICULTURE

### Forest Service

#### DELEGATION OF AUTHORITY TO REGIONAL FORESTERS AND ACTING REGIONAL FORESTERS TO ACCEPT OPTIONS TO PURCHASE CERTAIN LANDS

Pursuant to authority delegated by the Secretary of Agriculture on August 16, 1950 (15 F. R. 5619) to the Chief of the Forest Service and such officers or employees as he may designate to exercise the authorities, powers, functions, and duties vested in the Secretary of Agriculture by section 13 of Public Law 478, 81st Congress, authority is hereby delegated to the Regional Forester or Acting Regional Forester of each Forest Service region to sign acceptance of options negotiated in connection with purchases of land under the authority conferred by said section 13.

Done at Washington, D. C., this 20th day of October, 1950.

[SEAL] LYLE F. WATTS,  
Chief, Forest Service.

[F. R. Doc. 50-10147; Filed, Nov. 10, 1950;  
8:52 a. m.]

## CIVIL AERONAUTICS BOARD

[Docket No. 3800]

#### LOS ANGELES AIRWAYS, INC.; CERTIFICATE RENEWAL CASE

##### NOTICE OF HEARING

In the matter of the application of Los Angeles Airways, Inc., under section 401 of the Civil Aeronautics Act of 1938, as amended, for the renewal and amendment of its present temporary certificate of public convenience and necessity for route No. 84.

Notice is hereby given that the above-entitled proceeding is assigned for hearing before Examiner Ferdinand D. Moran, on November 27, 1950, at 10:00 a. m., e. s. t., in Conference Room "C" of the Departmental Auditorium, Constitution Avenue between Twelfth and Fourteenth Streets, NW., Washington, D. C.

Without limiting the scope of the issues involved in this proceeding, particular attention will be directed to whether:

1. The public convenience and necessity require the renewal of Los Angeles Airways' temporary certificate and related temporary exemption orders for a further temporary period;

2. If the public convenience and necessity require the renewal of the certificate for route No. 84, should the certificate be amended to authorize the transportation of passengers, as well as property and mail, and, if so, to what points; and

3. Is Los Angeles Airways, Inc., a citizen of the United States and is it fit,

willing, and able to provide the service proposed?

Notice is further given that any person other than parties of record desiring to be heard in this proceeding must file with the Board on or before November 27, 1950, a statement setting forth the issues of fact or law to be controverted.

For further details of the matters concerned in this proceeding, interested parties are referred to the application, petitions, correspondence and the examiner's prehearing conference report on file with the Civil Aeronautics Board.

Dated at Washington, D. C., November 7, 1950.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,  
Secretary.

[F. R. Doc. 50-10116; Filed, Nov. 10, 1950;  
8:47 a. m.]

[Docket No. 4228 et al.]

#### PAN AMERICAN WORLD AIRWAYS, INC., AND TRANS WORLD AIRLINES, INC.; PHILADELPHIA-TRANSATLANTIC SERVICE CASE

##### NOTICE OF POSTPONEMENT OF HEARING

In the matter of the temporary suspension of transatlantic service by Pan American World Airways, Inc., and Trans World Airlines, Inc., at Philadelphia, Pennsylvania.

Notice is hereby given that hearing in the above-indicated proceeding now assigned for November 13, 1950, is hereby postponed until November 20, 1950, at 10:00 a. m. (eastern standard time) in Room 5855, Commerce Building, 14th Street and Constitution Avenue, N. W., Washington, D. C.

[SEAL] HERBERT K. BRYAN,  
Hearing Examiner.

NOVEMBER 9, 1950.

[F. R. Doc. 50-10154; Filed, Nov. 10, 1950;  
8:48 a. m.]

## FEDERAL POWER COMMISSION

[Docket No. E-6320]

#### MONTANA-DAKOTA UTILITIES CO.

##### NOTICE OF ORDER AUTHORIZING ISSUANCE OF PROMISSORY NOTES

NOVEMBER 7, 1950.

Notice is hereby given that, on November 6, 1950, the Federal Power Commission issued its order entered November 3, 1950, authorizing issuance of promissory notes in the above-designated matter.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 50-10104; Filed, Nov. 10, 1950;  
8:46 a. m.]

[Docket No. E-6321]

#### GULF STATES UTILITIES CO.

##### NOTICE OF ORDER AUTHORIZING ISSUANCE OF SECURITIES

NOVEMBER 7, 1950.

Notice is hereby given that, on November 6, 1950, the Federal Power

Commission issued its order entered November 3, 1950, authorizing issuance of securities in the above-designated matter.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 50-10105; Filed, Nov. 10, 1950;  
8:46 a. m.]

[Docket Nos. G-587, G-607, G-608, G-776,  
G-810, G-820, G-1222, G-1441, G-1521]

#### GREENFIELD GAS CO. INC., ET AL.

##### ORDER CONSOLIDATING PROCEEDING AND FIXING DATE OF HEARING

NOVEMBER 7, 1950.

In the matters of Greenfield Gas Company, Inc. v. Panhandle Eastern Pipe Line Company, Docket Nos. G-587, G-607; Eastern Indiana Gas Company, et al., Docket Nos. G-608, G-776, G-810, G-820; Indiana Gas & Water Company, Inc., Docket No. G-1222; Indiana Gas & Water Company, Inc., Docket No. G-1441; Greenfield Gas Company, Inc., Docket No. G-1521.

By order issued September 15, 1950, the Commission consolidated the proceedings in Docket Nos. G-587, G-607, G-608, G-776, G-810, G-820, G-1222 and G-1441 for purposes of hearing and fixed the date and place of hearing in the consolidated matter for October 16, 1950, at Washington, D. C. By order issued October 13, 1950, the Commission postponed the date of hearing to November 28, 1950, and changed the place of hearing from Washington, D. C., to Indianapolis, Indiana.

On October 31, 1950, Greenfield Gas Company, Inc., (Greenfield) filed an application for a certificate of public convenience and necessity, pursuant to section 7 of the Natural Gas Act, authorizing the acquisition and operation by Greenfield Gas Company, Inc., of the same facilities proposed to be acquired by Indiana Gas & Water Company, Inc., from Eastern Indiana Gas Company and subject of the proceedings in Docket No. G-1441. Greenfield requested in the alternative, an order disclaiming jurisdiction over its proposed acquisition of said facilities.

On October 3, 1950, the Commission granted temporary authorization to Indiana Gas & Water Company, Inc., to acquire and operate the facilities involved in Docket No. G-1441.

The Commission finds: Good cause exists for consolidating the proceeding in Docket No. G-1521 with the proceedings in Docket Nos. G-587, G-607, G-608, G-776, G-810, G-820, G-1222 and G-1441.

The Commission orders:

(A) The application of Greenfield Gas Company, Inc., in Docket No. G-1521, be consolidated for purposes of hearing with the proceedings in Docket Nos. G-587, G-607, G-608, G-776, G-810, G-820, G-1222 and G-1441.

(B) The matters involved and the issues presented in Docket No. G-1521 be heard on the same date and at the same place previously fixed by the Commission in the consolidated matters.

(C) Interested State Commissions may participate as provided by §§ 1.8 and 1.37



(18 CFR 1.8 and 1.37 (f)) of the Commission's rules of practice and procedure.

Date of issuance: November 8, 1950.

By the Commission.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 50-10110; Filed, Nov. 10, 1950;  
8:47 a. m.]

[Docket No. G-1329]

LAWRENCEBURG GAS CO.

NOTICE OF FINDINGS AND ORDER ISSUING CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

NOVEMBER 7, 1950.

Notice is hereby given that, on November 7, 1950, the Federal Power Commission issued its findings and order entered November 6, 1950, issuing a certificate of public convenience and necessity in the above-designated matter.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 50-10106; Filed, Nov. 10, 1950;  
8:46 a. m.]

## INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 25555]

VARIOUS COMMODITIES FROM, TO AND BETWEEN THE SOUTH

APPLICATION FOR RELIEF

NOVEMBER 8, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for carriers parties to the tariffs named on the attached sheet.

Commodities involved: Canned goods, roofing and building materials, etc., carloads.

From, to and between points in the south.

Grounds for relief: Circuitous routes and to maintain grouping.

Schedules filed containing proposed rates:

Agent	I. C. C. tariff No.	Supplement No.
C. A. Spangler's.....	710	209
Do.....	519	237
Do.....	712	225
Do.....	513	254
Do.....	322	238
Do.....	715	217
Do.....	516	229
Do.....	717	228
Do.....	518	261
W. P. Emerson, Jr.'s.....	385	32
L. C. Schult's.....	3636	233
R. G. Raasch's.....	485	310
C. W. Bohn's.....	A-800	145

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by

the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,  
Secretary.

[F. R. Doc. 50-10107; Filed, Nov. 10, 1950;  
8:46 a. m.]

[4th Sec. Application 25556]

LESS-CARLOAD RATES BETWEEN POINTS OF MISSOURI PACIFIC SYSTEM LINES

APPLICATION FOR RELIEF

NOVEMBER 8, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the aggregate-of-intermediates provision of section 4 (1) of the Interstate Commerce Act.

Filed by: Missouri Pacific Lines for themselves and on behalf of carriers parties to the tariffs named on attached sheet.

Commodities involved: Less-than-carload and any-quantity class and commodity rates.

Between: Points on the Missouri Pacific System Lines and other carriers.

Grounds for relief: Competition with motor carriers.

Schedules filed containing proposed rates:

Agent	I. C. C. tariff No.	Supplement No.
J. D. Huggett's.....	55	13
Do.....	60	2
Do.....	51	12
Do.....	49	25
Do.....	54	9
Do.....	57	4
Do.....	59	2
Do.....	56	11
John V. Lawrence's.....	19	.....

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing

upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,  
Secretary.

[F. R. Doc. 50-10108; Filed, Nov. 10, 1950;  
8:46 a. m.]

[4th Sec. Application 25557]

MOTOR-RAIL-MOTOR RATES—THE NEW YORK, NEW HAVEN AND HARTFORD RAILROAD CO.

APPLICATION FOR RELIEF

NOVEMBER 8, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: The New York, New Haven and Hartford Railroad Company and Emmott-Valley Transportation Co., Inc. Commodities involved: Class and commodity rates.

Between: Providence, R. I., Boston and Worcester, Mass., on the one hand, and Harlem River, N. Y., on the other. Grounds for relief: Competition with motor carriers.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,  
Secretary.

[F. R. Doc. 50-10109; Filed, Nov. 10, 1950;  
8:46 a. m.]

## SECURITIES AND EXCHANGE COMMISSION

[File No. 70-2492]

AMERICAN NATURAL GAS CO. AND MICHIGAN CONSOLIDATED GAS CO.

ORDER GRANTING AND PERMITTING APPLICATION-DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 6th day of November A. D. 1950, American Natural Gas Company ("American Natural"), a registered holding company, and its public utility subsidiary, Michigan Consolidated Gas



Company ("Michigan Consolidated"), having filed a joint application-declaration and amendments thereto, pursuant to sections 6 (b), 9 (a), 10, 12 (f) and 12 (c) of the Public Utility Holding Company Act of 1935 ("act") and Rules U-42, U-43 and U-50 promulgated under the act, with respect to the following transactions:

Michigan Consolidated proposes to issue and sell at competitive bidding, pursuant to the provisions of Rule U-50, \$20,000,000 principal amount of First Mortgage Bonds, \_\_\_\_\_ percent series due in 1975. The bonds are to be issued under and secured by the company's Indenture of Mortgage and Deed of Trust dated March 1, 1944 as supplemented by Supplemental Indentures dated March 1, 1944, March 1, 1947, and March 1, 1948, and a further Supplemental Indenture to be dated as of November 1, 1950. The interest rate on the bonds (which shall be a multiple of  $\frac{1}{8}$  of 1 percent) and the price, exclusive of accrued interest, to be paid to the company (which shall not be less than 100 percent nor more than 102.75 percent of the principal amount of said bonds) are to be determined by competitive bidding.

At or prior to the issuance and sale of the bonds, Michigan Consolidated also proposes to issue and sell to its parent, American Natural, at the par value thereof, \$14 per share, 428,574 shares of its common stock for an aggregate consideration of \$6,000,036. In order to make possible the proposed issue and sale of common stock, Michigan Consolidated proposes to amend its Articles of Incorporation to increase the authorized number of shares of common stock from 3,500,000 shares to 4,200,000 shares having a par value of \$14 per share. Of the proceeds received from the sale of the bonds approximately \$4,000,000 is to be deposited with the Trustee and be subject to withdrawal against certification of property additions under the terms of the Indenture. The remaining net proceeds, after deducting fees and expenses estimated at \$166,500 to be incurred in connection with the issuance and sale of the bonds, are to be used for the payment of the bank loan notes of Michigan Consolidated issued under a credit agreement dated August 23, 1950, in the amount of \$15,000,000 plus such additional amounts as shall have been borrowed under said credit agreement prior to the receipt of the proceeds from the proposed issuance and sale of bonds, and to provide funds for expansion of facilities and to reimburse Michigan Consolidated's treasury for expenditures made for like purposes. At the time of the issuance of the new bonds said credit agreement is to be cancelled.

The record disclosing that the issue and sale by Michigan Consolidated of the bonds and common stock have been authorized by the Michigan Public Service Commission, the state commission of the state in which Michigan Consolidated is organized and doing business, and the application-declaration, as amended, stating that no regulatory authority has jurisdiction with respect to the proposed transactions other than said state commission and the Securities and Exchange Commission; and

The record being at this date incomplete with respect to the fees and expenses to be incurred and paid in connection with the proposed transactions, and the Commission deeming it appropriate to reserve jurisdiction with respect to such fees and expenses; and

Said application-declaration having been filed on October 5, 1950 and the last amendment thereto having been filed on November 1, 1950 and notice of said filing having been given in the form and manner prescribed in Rule U-23 promulgated under the act, and the Commission having received no request for a hearing with respect to said application-declaration within the period specified in said notice, or otherwise, and not having ordered a hearing with respect thereto; and

Applicants-declarants having requested that the period provided in Rule U-50 for inviting bids for the bonds be shortened from ten to six days, and that the Commission enter an order, to become effective upon its issuance, on or before November 6, 1950, granting and permitting to become effective said application-declaration; and

The Commission finding with respect to the proposed transactions that the requirements of the applicable provisions of the act and the rules and regulations promulgated thereunder are satisfied and that no adverse findings are necessary, and deeming it appropriate in the public interest and in the interest of investors and consumers that said application-declaration, as amended, be granted and permitted to become effective forthwith, subject, however, to the conditions and reservations of jurisdiction herein-after stated, and further deeming it appropriate to grant the request of applicants-declarants that the period for inviting bids be shortened from ten to six days and that the effective date of this order be accelerated:

It is ordered, Pursuant to Rule U-23 and the applicable provisions of the act, that said application-declaration, as amended, be and it hereby is, granted and permitted to become effective forthwith, subject, however, to the terms and conditions prescribed in Rule U-24, and subject to the further condition that the sale by Michigan Consolidated Gas Company of said bonds shall not be consummated until the results of competitive bidding pursuant to Rule U-50 shall have been made a matter of record in these proceedings and a further order shall have been entered by the Commission in the light of the record as so completed, which order may contain such terms and conditions as may be deemed appropriate, jurisdiction for which purpose is hereby reserved, and subject to a further reservation of jurisdiction with respect to the fees and expenses to be incurred and paid in connection with the proposed transactions:

It is further ordered, Pursuant to the request of applicants-declarants, that the ten-day period provided by Rule U-50 for inviting bids for said bonds be, and it hereby is, shortened to a period of not less than six days and that this

order shall become effective upon its issuance.

By the Commission.

[SEAL]

NELLYE A. THORSEN,  
Assistant Secretary.

[F. R. Doc. 50-10101; Filed, Nov. 10, 1950; 8:45 a. m.]

[File Nos. 70-2498, 70-2499, 70-2512]

CONSOLIDATED NATURAL GAS CO. ET AL.

#### NOTICE OF FILING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 7th day of November A. D. 1950.

In the matters of Consolidated Natural Gas Company, Hope Natural Gas Company, File No. 70-2499; The West Penn Electric Company, File No. 70-2498; The West Penn Electric Company, State Line Gas Company, File No. 70-2512.

Notice is hereby given that a declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by The West Penn Electric Company ("West Penn"), a registered holding company, together with a joint declaration by West Penn and subsidiary, State Line Gas Company ("State Line"). Declarants designate section 12 of the act and Rules U-42, U-44, and U-46 promulgated thereunder as applicable to the proposed transactions.

Notice is further given that a joint application-declaration has been filed with this Commission pursuant to the act by Consolidated Natural Gas Company ("Consolidated"), a registered holding company, and its utility subsidiary, Hope Natural Gas Company ("Hope"). Applicants-declarants designate sections 6 (b), 9, 10 and 12 of the act and Rule U-43 promulgated thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than November 17, 1950, request the Commission in writing that a hearing be held on these matters stating the nature of his interest, the reason for such request and the issues, if any, of fact or law, raised by said applications and/or declarations which he proposes to controvert or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed, Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after November 17 said declaration and applications as filed or as amended may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

All interested persons are referred to said declarations and joint application-declaration which are on file in the offices of this Commission for a state-



## NOTICES

[File No. 70-2503]

## CENTRAL POWER AND LIGHT CO.

## NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 7th day of November A. D. 1950.

Notice is hereby given that an application has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935 ("act"), by Central Power and Light Company ("Central"), a public utility subsidiary of Central and South West Corporation, a registered holding company. Applicant has designated sections 9 (a) and 10 of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than November 16, 1950, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest, and the issues, if any, of fact or law raised by said application which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed as follows: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after November 16, 1950, said application, as filed or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

All interested persons are referred to said application which is on file in the office of this Commission for a statement of the transactions therein proposed, which are summarized as follows:

Central proposes to purchase from certain non-affiliated individuals, who are stated to be stockholders of the Jarbee Company, a Texas corporation, the electric utility assets presently owned by said Company consisting of the electric generating station and distribution system located in and in the vicinity of the unincorporated town of Freer, Duval County, Texas, for a cash consideration of \$460,000. There is excluded from such utility assets the premises and building housing the electric generating plant but the sellers have agreed to give Central the right to maintain and operate the plant at its present location for a period of five years, or until such earlier time as purchaser removes the plant. It is stated that the sellers will acquire title to such assets either by purchase from said corporation or by a partial liquidation of said corporation or by a complete liquidation of said corporation prior to the date for closing the sale.

The application states that the properties to be acquired are located in the service area of Central and that promptly upon the consummation of the transactions the properties will be interconnected with and operated as a part of the electric system of Central.

Applicant represents that no State Commission and no Federal Commission,

other than this Commission, has jurisdiction over the proposed transactions.

Central estimates that its fees and expenses in connection with the proposed transactions will aggregate \$3,500.

It is requested that the Commission's order be issued as promptly as reasonably may be done, and that it become effective upon its issuance.

By the Commission.

[SEAL]

NELLYE A. THOREN,  
Assistant Secretary.

[F. R. Doc. 50-10102; Filed, Nov. 10, 1950;  
8:45 a. m.]

[File No. 70-2506]

## LEHIGH VALLEY TRANSIT CO. AND LEHIGH VALLEY TRANSPORTATION CO.

## NOTICE OF FILING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 6th day of November A. D. 1950.

Notice is hereby given that Lehigh Valley Transit Company ("Transit") and Lehigh Valley Transportation Company ("Transportation"), non-utility subsidiaries of National Power & Light Company, a registered holding company, have filed a joint application-declaration with this Commission pursuant to the Public Utility Holding Company Act of 1935 ("act") and have designated sections 6 and 12 of the act and Rule U-45 thereunder as applicable to the transactions proposed in the said joint application-declaration, which may be summarized as follows:

Transportation proposes to borrow an aggregate of \$339,600 from Lehigh Valley Trust Company ("Lehigh Valley Trust"), Allentown National Bank ("Allentown National") and Home Life Insurance Company ("Home Life"). Of the total principal amount, Home Life is to advance \$198,000, Allentown National \$70,800 and Lehigh Valley Trust \$70,800. Each of the advances will be repayable in 72 equal monthly installments with interest at the rate of 3¼ percent per annum on the reducing balance and will be evidenced by an installment note and will be secured by a chattel mortgage on particular busses to be described in each chattel mortgage. Transit will guarantee the payment of the principal and interest of all of the loans.

The proceeds of such loans will be used by Transportation to purchase 24 new 37-passenger busses at approximately \$15,800 per bus. The total purchase price of the busses will be approximately \$380,000. The down payment on account of such purchase in the amount of 10 percent, or approximately \$38,000, will be made by Transportation out of cash on hand.

The applicants-declarants assert that the proposed transaction complies with section 6 (b) of the act and is exempt from sections 6 (a) and 7 because, it is stated, that the issuance and sale of the notes are solely for the purpose of financing the business of Transportation

ment of the transactions therein proposed which are summarized as follows:

Monongahela Power Company ("Monongahela"), a utility subsidiary of West Penn, and Hope are engaged in the production, transmission and distribution of natural gas in adjacent areas of the State of West Virginia, and Hope delivers and sells natural gas to Monongahela at three points of interconnection. Monongahela also engages in the electric utility business in said State. These companies have entered into an agreement pursuant to which Monongahela proposes to sell to Hope all its gas utility properties and related assets. The cash consideration to be received for such properties and assets is to be \$2,369,351, which amount is subject to adjustment for inventory and supplies on hand at the date of transfer, and additions to, and retirements and depreciation of property from July 31, 1950, to such date.

State Line, all of whose capital stock is owned by Monongahela, engages solely in the transmission and distribution of natural gas to approximately 650 customers in a service area in the State of Pennsylvania adjacent to the natural gas service area of The Peoples Natural Gas Company ("Peoples"), also a subsidiary of Consolidated. The gas utility system of State Line is interconnected with that of Monongahela. State Line and Peoples have entered into an agreement pursuant to which State Line proposes to sell to Peoples all its gas utility properties and related assets. The cash consideration to be received for such properties and assets is to be \$137,919 which amount is subject to adjustment for inventory and supplies on hand at the date of transfer and additions to, and retirement and depreciation of property from July 31, 1950 to such date. Upon the completion of this divestment by State Line, that company proposes to liquidate and, after paying, or making provision for the payment of its debts, to distribute its remaining assets to Monongahela.

In order to finance the acquisition of the Monongahela properties and assets, Hope proposes to issue and sell, and Consolidated proposes to acquire, \$2,500,000 principal amount of 2 percent promissory notes maturing March 15, 1951. The terms of said notes are related to the general financial program of the Consolidated system, which terms and program are set forth in prior proceedings before this Commission under File Number 70-2325, Holding Company Act Release No. 10080.

The sale of properties and assets by Monongahela and their acquisition by Hope, and the issuance and sale of notes by Hope, have been submitted to the Public Service Commission of West Virginia for its approval. The sale of properties and assets by State Line and their acquisition by Peoples have been submitted to the Pennsylvania Public Utility Commission for its approval.

By the Commission.

[SEAL]

NELLYE A. THOREN,  
Assistant Secretary.

[F. R. Doc. 50-10099; Filed, Nov. 10, 1950;  
8:45 a. m.]



which is an indirect subsidiary of a registered holding company, National Power & Light Company, but is not itself a holding company, a public utility company, an investment company, nor a fiscal or financing agency of a holding company, a public utility company, nor an investment company.

It is also stated in the application-declaration that the proposed issuance and sale of the notes is subject to the jurisdiction of the Pennsylvania Public Utility Commission and that an application for approval of the proposed transactions has been filed with that Commission.

Transit and Transportation have requested that the Commission's order in this matter be entered as promptly as possible but in no event later than November 15, 1950, the approximate delivery date specified in the purchase contract.

All interested persons are referred to said application-declaration which is on file in the offices of the Commission for a full statement of the transactions therein proposed.

Notice is further given that any interested person may, not later than November 15, 1950, at 11:00 a. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reason for such request, and the issues, if any, of fact or law proposed to be controverted; or he may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street, N.W., Washington 25, D. C. At any time after said time and date said joint application-declaration, as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 and U-100 thereof.

By the Commission.

[SEAL] NELLYE A. THORSEN,  
Assistant Secretary.

[F. R. Doc. 50-10100; Filed, Nov. 10, 1950;  
8:45 a. m.]

[File No. 70-2509]

CENTRAL POWER AND LIGHT CO.

#### NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 6th day of November A. D. 1950.

Notice is hereby given that a declaration has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935 ("act"), by Central Power and Light Company ("Central"), a public utility subsidiary of Central and South West Corporation, a registered holding company. Declarant has designated sections 6 (a) and 7 of the act and Rule U-50 promulgated thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than November 16, 1950, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said declaration which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed to the Secretary, Securities and Exchange Commission, 425 Second Street N.W., Washington 25, D. C. At any time after November 16, 1950, said declaration, as filed or as amended, may be permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

All interested persons are referred to said declaration which is on file at the office of the Commission for a statement of the transactions therein proposed, which are summarized as follows:

Central proposes to issue and sell, at competitive bidding pursuant to the requirements of Rule U-50, \$10,000,000 principal amount of its First Mortgage Bonds, Series C, -- percent due 1980, to be issued under and secured by the company's Indenture of Mortgage dated November 1, 1943, as modified by Supplemental Indentures dated December 19, 1945 and October 1, 1947, and by a proposed Supplemental Indenture to be dated November 1, 1950. The interest rate per annum on said bonds (to be a multiple of  $\frac{1}{8}$  of 1 percent), and the price, exclusive of accrued interest, to be received by the company (to be not less than 100 percent nor more than 102.75 percent of the principal amount of said bonds), are to be determined at competitive bidding.

The declaration states that the net proceeds, exclusive of accrued interest, to be received by the company from the sale of the bonds will be used to pay or reimburse the company, in part, for the cost of additions, extensions and improvements made or to be made to the properties of the company, except that not to exceed \$750,000 of such proceeds will be used to pay an equal principal amount of short term notes, payable to banks, representing temporary borrowings to be made for construction purposes.

Total fees and expenses to be paid by Central in connection with the proposed transactions are estimated at \$48,000, including service company charges of \$7,000, Trustee's fees of \$6,800 and accountants' fees of \$1,500. The fee of independent counsel for underwriters, to be paid by the successful bidders, is stated to be \$6,000.

It is represented that no State commission and no Federal commission, other than this Commission, has jurisdiction over the proposed transactions.

Central requests that the ten-day publication period for inviting bids for the bonds, as provided in Rule U-50, be shortened to a period of not less than six days. Declarant further requests

that the Commission's order herein be issued as soon as practicable and that it become effective upon issuance.

By the Commission.

[SEAL] NELLYE A. THORSEN,  
Assistant Secretary.

[F. R. Doc. 50-10103; Filed, Nov. 10, 1950;  
8:45 a. m.]

[File No. 70-2519]

UNION ELECTRIC CO. OF MISSOURI

#### NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 6th day of November 1950.

Notice is hereby given that an application-declaration and an amendment thereto have been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 ("act") by Union Electric Company of Missouri ("Union"), a registered holding company and an electric utility subsidiary of The North American Company, also a registered holding company. The applicant-declarant has designated sections 6 (b) or 6 (a) and 7 of the act and Rules U-23 and U-50 thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than November 20, 1950, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said application-declaration, as amended, which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street, N. W., Washington 25, D. C. At any time thereafter said application-declaration, as filed or as further amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transaction as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application-declaration, as amended, which is on file in the office of this Commission for a statement of the transactions therein proposed which are summarized as follows:

Union proposes to issue and sell at competitive bidding, pursuant to the provisions of Rule U-50, \$25,000,000 principal amount of First Mortgage and Collateral Trust Bonds, Percent Series due 1980. The bonds are to be issued under and secured by a Mortgage and Deed of Trust dated June 15, 1937, as amended May 1, 1941, and a Supplemental Indenture to be dated December 1, 1950. The interest rate on the bonds (which shall be a multiple of  $\frac{1}{8}$  of 1 percent) and the price, exclusive of accrued interest, to be paid to the company (which shall not be less than 100 percent or more than 102.75 percent of



the principal amount of said bonds) are to be determined by competitive bidding.

The application-declaration, as amended, states that the proceeds to be received from the sale of the bonds are to be used by Union, in part, to retire \$11,500,000 face amount of outstanding promissory notes and the balance will be expended in carrying on the system's construction program until the Fall of 1951.

The applicant-declarant further states that the Missouri Public Service Commission, the state commission of the state in which Union operates, has jurisdiction over the proposed transactions.

Applicant-declarant requests that the Commission's order herein be issued so as to permit the invitation of bids by November 28, 1950, that such order become effective upon issuance, and that the ten-day notice for invitation of bids required by Rule U-50 (b) be shortened to seven days.

By the Commission.

[SEAL] NELLYE A. THORSEN,  
Assistant Secretary.

[F. R. Doc. 50-10098; Filed, Nov. 10, 1950;  
8:45 a. m.]

## DEPARTMENT OF JUSTICE

### Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 323, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 3, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11961.

[Vesting Order 15285]

YOSHIFUMI HINATA

In re: Stock owned by, Yoshifumi Hinata. F-39-5819-A-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Yoshifumi Hinata, who there is reasonable cause to believe is a resident of Japan is a national of a designated enemy country (Japan);

2. That the property described as follows: Twelve (12) shares of no par value common capital stock of International Telephone and Telegraph Corporation, 67 Broad Street, New York, New York, a corporation organized under the laws of the State of Maryland, evidenced by a certificate numbered NNAF65775, registered in the name of Yoshifumi Hinata, and presently in the custody of Federal Reserve Bank of New York, 33 Liberty Street, New York, New York, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the

national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 23, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10123; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15385]

LUZON STEVEDORING CO., INC., ET AL.

In re: Luzon Stevedoring Company, Inc., vs. Steamship Yuzan Maru, et al. File No. F-39-1174; E. T. sec. No. 5014.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kohkoku Kisen Kabushiki Kaisha, whose last known address is Japan, is a corporation organized under the laws of Japan, which has or, on or since the effective date of Executive Order 8389, as amended, has had its principal place of business in Japan, and is a national of a designated enemy country (Japan);

2. All right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the sum of \$100,000.00 held by the Clerk of the United States District Court for the Southern District of New York in the matter of the Luzon Stevedoring Company, Inc., vs. The Steamship Yuzan Maru, et al., indexed A126-183, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Japan);

3. That such property is in the process of administration by the Clerk of the United States District Court for the Southern District of New York acting under the judicial supervision of the United States District Court for the Southern District of New York;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as

a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 27, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10127; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15401]

F. A. GLEICH

In re: Stock owned by and debt owing to the personal representatives, heirs, next of kin, legatees and distributees of F. A. Gleich, deceased. F-28-22948-A-1; A-2.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the personal representatives, heirs, next of kin, legatees and distributees of F. A. Gleich, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

2. That the property described as follows:

a. Twenty-four (24) shares of \$100.00 par value preferred capital stock of International Harvester Company, 180 North Michigan Avenue, Chicago 1, Illinois, a corporation organized under the laws of New Jersey, evidenced by certificate numbered 36958, and presently in the custody of Continental Illinois National Bank and Trust Company of Chicago, 231 South La Salle Street, Chicago, Illinois, together with all declared and unpaid dividends thereon, and

b. That certain debt or other obligation of International Harvester Company, 180 North Michigan Avenue, Chicago 1, Illinois, in the amount of \$1,340.15, as of October 11, 1950, together with any and all accruals thereto, being a portion of the funds on deposit with Continental Illinois Bank and Trust Company of Chicago, 231 South La Salle Street, Chicago, Illinois, in an account entitled Harvester Foreign Employees' Bank Account, maintained with said Bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or de-



liverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of F. A. Gleich, deceased, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the personal representatives, heirs, next of kin, legatees and distributees of F. A. Gleich, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 27, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10128; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15407]

WERNER VON SCHNITZLER

In re: Securities owned by and debt owing to Werner von Schnitzler. F-23-2586-A-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Werner von Schnitzler, whose last known address is Giersberg, Post Muenstereifel, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. One hundred (100) shares of no par value common capital stock of Deere & Co., Moline, Illinois, a corporation organized under the laws of the State of Illinois, evidenced by a certificate or certificates, presently in the custody of Carl M. Loeb, Rhoades & Co., 61 Broadway, New York, New York, in account No. 19-78-93100, entitled Werner von Schnitzler, together with all declared and unpaid dividends thereon,

b. One hundred (100) shares of no par value 7% preferred capital stock of Electric Power & Light Corp., a corporation organized under the laws of the State of Maine (now dissolved), evi-

denced by a certificate or certificates, presently in the custody of Carl M. Loeb, Rhoades & Co., 61 Broadway, New York, New York, in account No. 19-78-93100, entitled Werner von Schnitzler, together with all declared and unpaid dividends thereon, and any and all rights to exchange the aforesaid certificate or certificates under a liquidation plan and distribution of May 27, 1949,

c. Two hundred (200) shares of no par value common capital stock of Sinclair Oil Corp., a corporation organized under the laws of the State of Delaware, evidenced by a certificate or certificates, presently in the custody of Carl M. Loeb, Rhoades & Co., 61 Broadway, New York, New York, in account No. 19-78-93100, entitled Werner von Schnitzler, together with all declared and unpaid dividends thereon,

d. Missouri Pacific Railroad Bonds, 5/80, of \$5,000 aggregate face value, presently in the custody of Carl M. Loeb, Rhoades & Co., 61 Broadway, New York, New York, in account No. 19-78-93100, entitled Werner von Schnitzler, together with any and all rights thereunder and thereto,

e. That certain debt or other obligation of Carl M. Loeb, Rhoades & Co., 61 Broadway, New York, New York, arising out of a credit balance in account No. 19-78-93100, on the books of the aforesaid Carl M. Loeb, Rhoades & Co., for the account of Werner von Schnitzler, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 27, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10129; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15431]

ELLEN REBERS GOTTWALD

In re: Rights of Ellen Rebers Gottwald under insurance contract. File F-23-30570-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Ellen Rebers Gottwald, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under contract of insurance evidenced by policy No. 1,557,675, M, issued by the Metropolitan Life Insurance Company, New York, New York, to Ellen Rebers Gottwald, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10130; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15432]

RALPH HEDEMAN

In re: Rights of Ralph Hedeman under insurance contract. File F-23-30530-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Ralph Hedeman, whose last known address is Germany, is a resident



## NOTICES

of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under contract of insurance evidenced by policy No. 78,785,069, issued by The Prudential Insurance Company of America, Newark, New Jersey, to Ralph Hedeman, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10131; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15433]

MARIA AND JOHANN HENNING

In re: Rights of Maria Henning and Johann Henning under insurance contract. File No. D-28-10915-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Maria Henning and Johann Henning, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 207679, issued by the Alliance Life Insurance Company, Chicago, Illinois, to Henry Henning, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is

evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10132; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15434]

YUKI HIRONAKA

In re: Rights of Yuki Hironaka under insurance contract. File No. F-39-4561-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Yuki Hironaka, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 665 743, issued by the General American Life Insurance Company, St. Louis, Missouri, to Shigeru Yamane, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate

consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10133; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15435]

FREIDA KEHLING

In re: Rights of Freida Kehling under insurance contract. File No. F-28-29397-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Freida Kehling, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 843 589, issued by the John Hancock Mutual Life Insurance Company, Boston, Massachusetts, to Freida Kehling, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have



the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10134; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15436]

DORA KNAP

In re: Rights of Dora Knap, nee Theodora Klinck, under insurance contract, File No. D-28-10979-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Dora Knap, nee Theodora Klinck, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. G-R-6019, Certificate No. 4155, issued by the Aetna Life Insurance Company, Hartford, Connecticut, to Philipp Klinck, together with the right to demand, receive and collect said net proceeds is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10135; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15437]

JULIA KOENIGER

In re: Rights of Julia Koeniger under insurance contract, File No. F-28-28977 H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Julia Koeniger, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under contract of insurance evidenced by policy No. 74,326,153, issued by The Prudential Insurance Company of America, Newark, New Jersey, to Julia Koeniger, together with the right to demand, receive and collect said net proceeds, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10136; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15439]

EMILIE MARTIN ET AL.

In re: Rights of Emilie Martin, et al. under pension plan and under relief plan of Bethlehem Steel Corporation and subsidiary companies, File No. F-28-24000-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Emilie Martin, Helene Mathilde Louise Martin, Emma Johanna Augusta Henke, nee Martin, and Ernst Martin, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows:

(a) That certain debt or other obligation arising by reason of the pension allowance to Gustav F. Martin pursuant to the Pension Plan of Bethlehem Steel Corporation (Delaware) and Subsidiary Companies, % Bethlehem Steel Company, 701 East Third Street, Bethlehem, Pennsylvania, together with any and all rights to demand, enforce and collect the same, and

(b) That certain debt or other obligation constituting the death benefit payment due by reason of the participation of Gustav F. Martin in the Relief Plan of Bethlehem Steel Corporation and Subsidiary Companies, % Bethlehem Steel Company, 701 East Third Street, Bethlehem, Pennsylvania, together with any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10137; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15440]

JOHN AND GRETA MERKL

In re: Rights of John Merkl and Greta Merkl under insurance contract, File No. F-28-30896-H-1.



Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That John Merkl and Greta Merkl, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 607 102 M, issued by the Metropolitan Life Insurance Company, New York, New York, to John Merkl, together with the right to demand, receive and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, John Merkl or Greta Merkl, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10138; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15441]

HENRIETTA MEYERS

In re: Rights of Henrietta Meyers under insurance contract. File No. F-28-24713-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Henrietta Meyers, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 83151140, issued by The Prudential Insurance Company of America, Newark, New Jersey, to Henrietta Meyers, together with the right to demand, receive and collect said net proceeds, is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10139; Filed, Nov. 10, 1950;  
8:50 a. m.]

[Vesting Order 15453]

CHRISTINE CALLIAN

In re: Stock owned by Christine Callian. F-28-22591-D-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Christine Callian, whose last known address is Kinderspital, Hallerwiese 24, Nuernberg, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: Five (5) shares of \$100 par value Convertible 7 percent Cumulative Preferred capital stock of the United States Distributing Corporation (formerly a subsidiary of the Pittston Company, a corporation organized under the laws of the State of Delaware, whose address is 77 River Street, Hoboken, New Jersey, and merged with said company on December 31, 1942), evidenced by (old) certificate numbered TO-1783, registered in the name of Christine Callian, together

with all declared and unpaid dividends thereon, and any and all rights to receive cash and common stock share for share of the Pittston Company, pursuant to the merger and recapitalization effective December 31, 1942,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10140; Filed, Nov. 10, 1950;  
8:51 a. m.]

[Vesting Order 15455]

ADOLF HEIDUCK AND KATHARINA STERN

In re: Stock owned by Adolf Heiduck and Katharina Stern. F-28-22300-D-2, F-28-22295-D-2.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Adolf Heiduck, whose last known address is Kopendorf Bei Petersdorf Auf Fehmarn, Schleswig Holstein, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That Katharina Stern, whose last known address is Balauerfohr 15, Lubeck, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

3. That the property described as follows: One (1) share of capital stock of American Can Company, a corporation organized under the laws of the State of New Jersey, evidenced by Certificate numbered 244954, registered in the name



of Adolf Heiduck, together with all declared and unpaid dividends thereon, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Adolf Heiduck, the aforesaid national of a designated enemy country (Germany);

4. That the property described as follows: One (1) share of capital stock of American Can Company, a corporation organized under the laws of the State of New Jersey, evidenced by Certificate numbered 283892, registered in the name of Katharina Stern, together with all declared and unpaid dividends thereon, is property within the United States owned or controlled by, payable or de-

liverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Katharina Stern, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

5. That to the extent that the persons named in subparagraphs 1 and 2 hereof, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 30, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 50-10141; Filed, Nov. 10, 1950;  
8:51 a. m.]



